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# Town of Epping

New Hampshire

## Annual Reports

For the Year Ending December 31, 1983



**Cover:** Architectural rendering of Epping Downtown Revitalization Proposal

# ANNUAL REPORTS

of

THE TOWN OF

# **EPPING**

## **NEW HAMPSHIRE**

For The Fiscal Year Ended

**DECEMBER 31, 1983**



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# TOWN OFFICERS

## BOARD OF SELECTMEN

Bruce Corsetti, Chr.  
Roger Gauthier  
Michael (George) Bachman

## TERM OF OFFICE

1981 - 1984  
1982 - 1985  
1983 - 1986

## TOWN CLERK

Beatrice G. Marcotte

1980 - 1983

## TAX COLLECTOR

Beatrice G. Marcotte

1980 - 1983

## TREASURER

Willis A. Baker

Elected Annually

## MODERATOR

Kendall Chase

1982 - 1984

## SUPERVISORS OF CHECKLIST

Louise Harvey, Chr.  
Natalie Ferreira  
Beverly Chandler

1978 - 1984  
1980 - 1986  
1982 - 1988

## BALLOT CLERKS

Frances Allen  
Salma Atkinson  
Virginia Hatfield LaPierre  
Eileen Murphy

Appointed  
Appointed  
Appointed  
Appointed

## BUILDING INSPECTOR

Kevin Kelley

Appointed

## MUNICIPAL COURT JUDGE

Kendall Chase

25th Year

## BOARD OF ADJUSTMENT

John Clarke, Chr.  
Frances Allen  
Daniel Harvey

1982 - 1987  
1979 - 1984  
1979 - 1984

## ANIMAL CONTROL OFFICER

Michael Coulp, resigned  
R. Bruce Wood

Appointed  
Appointed

## RECREATION COMMISSION

John VerPloeg  
Thomas Carlton  
Marci Morris

1980 - 1983  
1980 - 1983  
1982 - 1985

#### BUDGET COMMITTEE

Joseph Foley, Chr.	1982 - 1985
Dorothy K. Hall, School Board	Appointed
Lee Limperis	1982 - 1985
Nancy Chase	1982 - 1985
Lewis W. Flagg, Jr.	1982 - 1984
Willis A. Baker	1981 - 1984
Daniel Harvey	1983 - 1986
Joan Richards	1983 - 1986
Lorraine Rauh - Resigned	1983 - 1986
Jack Lavoie	Appointed
James Rogier	Appointed
Bruce Corsetti, Selectman	Appointed

#### PLANNING BOARD

Steven Floyd, Chr.	1982 - 1985
Robert Goodrich	1983 - 1986
Nancy Haberstroh	1983 - 1986
George Bachman, Selectman	Appointed
Doris Reilly, Alternate	Appointed
Mary Jane Bickford, Alternate	Appointed
John Knight, Alternate	Appointed
Jeff Harris	1981 - 1984

#### HISTORIC DISTRICT COMMISSION

Bridget Rogier, Chr.	Appointed
David Richards	Appointed
George Bachman	Appointed
Ellen Medeiros	Appointed
Jerry Rooney - Resigned	Appointed
Madelyn Williamson	Appointed
Cathy Harris	Appointed
Steven Floyd, Planning Board	Appointed

#### CHIEF OF POLICE

Gregory C. Dodge	Appointed
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#### FIRE CHIEF

Richard Marcotte	Appointed
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#### FIRE WARDS

Armand O'Barton, Chr.	1982 - 1985
H. Clifton Cray	1983 - 1986
Irene R. Cote	1983 - 1986

#### HEALTH OFFICER

roxanne Wolfe	Appointed
---------------	-----------

#### WATER & SEWER COMMISSIONERS

William Callaway, Chr.	1982 - 1985
Albert Haberstroh	1981 - 1984
John Bertogli	1983 - 1986



TRUSTEES OF TRUST FUND

Robert Kimball	1982 - 1985
Daniel Harvey	1981 - 1984
Earl Arquette	1983 - 1986

CONSERVATION COMMISSION

Ann Pembroke, Chr.	1981 - 1983
Linda Clarke, Vice Chr.	1982 - 1985
Nancy Croteau	1981 - 1983
Dorothy K. Hall	1982 - 1985
David Richards	1983 - 1986
Doris Reilly	1983 - 1986

LIBRARY TRUSTEES

Nancy Chase	1981 - 1984
Patricia Estey	1982 - 1985
Richard Sanborn	1983 - 1986

LIBRARIAN

Elizabeth Lucy	Appointed
----------------	-----------

REPRESENTATIVES TO GENERAL COURT

Ralph Blake, Raymond ( Resigned)	1982 - 1984
Calvin Warburton, Raymond	1982 - 1984
Margaret Case, Raymond	1982 - 1984
Steven Sloan, Raymond	1982 - 1984
Susan Joyce, Epping	1983 - 1984

-- SELECTMEN'S REPORT FOR THE YEAR 1983 --

The year 1983 finally brought some tax relief to the property owners of Epping. There were many factors which helped to reduce taxes. The County Taxes went down and the School's tax rate decreased slightly. The two biggest reasons taxes dropped are the semi-annual tax billing and a decrease in legal expenses. In 1984, the tax rate should remain stable.

Hopefully, next year at this time, the Cloutier Case will never have to be mentioned again. As it stands right now, the majority of the Board of Selectmen voted on December 12, 1983 to terminate the Cloutier Case once and for all. This was done on the advice of Town Counsel. This was a business decision. The vote taken, as far as I am concerned, is in this Town's best interest. Since 1979, we the people of Epping, have spent approximately four hundred thousand dollars (\$400,000) in legal fees on the Cloutier Case. The question I would like to ask is "How much more do we want to spend?" I just wish more residents in Town had a little more faith in the Board of Selectmen concerning this matter.

The Administrative Assistant continues to be one of the Town's greatest assets. The Town recently received a \$20,000 grant for the revitalization of Watson Academy. Hunter Rieseberg, our Administrative Assistant, deserves a lot of credit for this accomplishment. He is currently working on an additional \$400,000 CDBG Grant for the revitalization of the downtown area. In addition to this work, he continues to supervise and improve the daily operations of town government. Hopefully, the Administrative Assistant will remain a part of Epping's management system. As the population of the Town increases, the work load increases. To manage town government properly, an administrative assistant is essential. Too much work and time are involved in the management of a town of this size for three people to conduct on a part-time basis.

Looking ahead to 1984, there are going to be some difficult decisions that will have to be made. The defendants in the Cloutier Case will have to be indemnified. Their legal expenses could exceed \$400,000. In what possible way will they be indemnified?

The Town Hall needs a fire escape. Depending on the type (inside or outside) the cost could be as much as \$35,000. If we do not act this year, the use of the upper level of the Town Hall will be limited. Where would our play groups perform?

The roads in town are in terrible shape. Unless we start now with some type of road building/maintenance plan, many of our roads could deteriorate severely.

These are only some of the many decisions to be made in 1984, but these are priorities.

We are a community of very intelligent and resourceful people. If we put our minds and efforts together, we can solve our problems. If we continue to oppose each other, we will go nowhere. This community has the potential to be one of the best in Rockingham County. The choice is ours in 1984.

REPORT  
TOWN MEETING, 1983

Town Meeting was called to order March 8, 1983 by the Moderator, Kendall Chase, who proceeded to read the Warrant.

A motion was made by Roger Gauthier to postpone the reading of the Warrant from Article 2 thru Article 36 until the following Tuesday evening at 7:30 p.m. at the gymnasium. The motion was put to a vote and carried. The Moderator then declared the Polls open for balloting.

The Ballot Clerks were Frances Allen, Salma Atkinson, Virginia H. LaPierre and Eileen Murphy. The Polls closed at 8:00 p.m.

The following Town Officers were elected:

Selectman for Three Years	George Bachman
Town Clerk for Three Years	Beatrice G. Marcotte
Tax Collector for Three Years	Beatrice G. Marcotte
Treasurer for One Year	Willis A. Baker
Trustee of Trust Fund for Three Years	Earl E. Arquette
Library Trustee for Three Years	Richard Sanborn
Planning Board for Three Years (Two)	Robert Goodrich
	Nancy Haberstroh
Budget Committee for Three Years (Three)	Daniel W. Harvey
	Lorriane Rauh
	Joan Richards
Water & Sewer Commission for Three Years	John E. Bertogli
Fire Ward for Three Years	H. Clifton Cray
Fire Ward for One Year	Irene R. Cote
Overseer of Welfare for One Year	Hunter Rieseberg

March 15, 1983

The Meeting was called to order at 7:45 p.m. by the Moderator Kendall Chase. The results of the election of Town Officers was read. Action on Warrant as follows:

Article: 2 Passed  
Article: 3 Passed as amended  
Article: 4 Passed  
Article: 5 Passed  
Article: 6 Passed  
Article: 7 Passed  
Article: 8 Passed  
Article: 9 Passed  
Article: 10 Passed  
Article: 11 There was a standing vote taken on this article as it required a 2/3 vote and it passed.  
Article: 12 This article was tabled  
Article: 13 Amended and then defeated  
Article: 14 Passed  
Article: 15 Passed as amended  
Article: 16 Tabled  
Article: 17 Passed  
Article: 18 Passed  
Article: 19 Passed

Article: 20 Passed  
Article: 21 Passed as amended  
Article: 22 Passed  
Article: 23 Passed  
Article: 24 Passed  
Article: 25 Passed  
Article: 26 Passed  
Article: 27 Voted to be taken up after Art. 31 and passed  
Article: 28 Passed  
Article: 29 Passed  
Article: 30 Passed  
Article: 31 Passed  
Article: 32 Passed  
Article: 33 Passed  
Article: 34 Passed  
Article: 35 Defeated  
Article: 36 Passed

The Town Officers' Expenses were increased by \$2,000 and the Police Department by \$3,000. These increases were put to a vote and passed.

The Budget was discussed and the final Appropriation of \$ 736,803.01 was voted and passed.

Mark Vallone made a motion to acclaim May 7th as "Jack Sharkey Day" in recognition of his winning the World Heavy Weight Boxing Title 51 years ago. This motion was voted on and passed.

A motion was made to adjourn the 1983 Town Meeting. The motion was voted on and passed at 12:15 a.m. March 9, 1983.

Respectfully submitted

Beatrice G. Marcotte  
Town Clerk

# SCHEDULE OF TOWN PROPERTY

<u>DESCRIPTION</u>		<u>Est. VALUES</u>
Town Hall, Lands & Buildings	\$	119,950
Furniture & Equipment		18,000
Library, Lands & Building		65,700
Furniture & Equipment		16,000
Police Department, Equipment		27,000
Fire Department, Lands & Buildings		76,000
Equipment		130,000
Highway Department, Lands & Buildings		3,000
Equipment		13,000
Parks, Commons & Playgrounds		50,000
Water Supply Facilities		50,000
Sewer Facilities		1,025,500
Schools, Lands & Buildings		1,500,000
Equipment		230,000
Town Dump Site		26,750
Parker Schofield Forest		12,250
Greenbelt Acerage		4,000
All Lands & Buildings acquired through Tax Collector's Deeds:		
1. \$ 2,750		
2. 2,900		
3. 5,750		
4. <u>80</u>		
		<u>11,480</u>
TOTAL	\$	<u>== 3,378,630 ==</u>

# SUMMARY INVENTORY OF VALUATION

Value of Land under Current Use -	728,713	
Value of All Other improved & unimproved Land	11,755,742=	12,484,455
Buildings		26,041,010
Public Utilities		943,200
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED:		\$ <u>39,468,665</u>
Blind Exemptions (2)	-	10,440
Elderly Exemptions (141)	-	<u>1,473,000</u>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$ 37,985,225 =====

## ELDERLY EXEMPTION COUNT

110 persons at \$10,000  
 23 persons at \$15,000  
 8 persons at \$20,000  
 -----

## CURRENT USE REPORT

Total Number of Individual Property Owners in Current Use..... 109  
 Total Number of Acres Taken Out of Current Use During Year.....1  
 Total Number of Acres Exempted Under Current Use.....10,638,61

<u>Catagory</u>	<u>No. of Owners</u>	<u>No. of Acres</u>
FARM LAND	43	2003.66
Forest Land	48	3012.25
WILD LAND	63	2870
RECREATION LAND	24	2269
WETLAND	20	483.7
-----		

# STATEMENT OF APPROPRIATIONS

GENERAL GOVERNMENT		\$
Town Officers Salaries	6,110	
Town Officers Expenses	31,850	
Election & Registration Expenses	1,000	
Cemeteries	300	
General Government Buildings	10,000	
Reappraisal of property	2,500	
Planning & Zoning	1,295	
Legal Expenses	55,000	
Advertising & Regional Association	2,385	
Town Reports	2,300	
PUBLIC SAFETY		
Police Department	73,000	
Fire Department	41,650	
Civil Defense	100	
Forest Fires	500	
HIGHWAYS, STREET, BRIDGES		
Town Maintenance	53,500	
General Highway Department Expenses	1,500	
Town Road Aid	1,061	
Highway Subsidy	30,191	
Street Lighting	10,000	
SANITATION		
Solid Waste Disposal	26,981	
Town Landfill	1,500	
Resource Recovery Center	17,293	
HEALTH		
Health Department	150	
Animal Control	1,500	
Vital Statistics	100	
WELFARE		
General Assistance	2,000	
Old Age Assistance	10,500	
CULTURE AND RECREATION		
Library	10,250	
Parks & Recreation	12,200	
Conservation Commission	450	
DEBT SERVICE		
Principal of Long-Term Bonds&Notes	39,000	
Interest Expense-Long Term Bonds & Notes	10,243	
Interest Expense-Tax Anticipation Notes	60,000	

## STATEMENT OF APPROPRIATIONS continued

## CAPITOL OUTLAY

Sewer Bond	40,000
Task Force on Violence	1,000
Newmarket Health Center	1,500
Visiting Nurse Association	3,968
Community Action	2,880
Mediation	500
Seacoast Counselling	2,000

## OPERATING TRANSFERS OUT

Municipal Court Expenses	11,800
Morang Account	1,000

## MISCELLANEOUS

Municipal Water Department	19,550
Municipal Sewer Department	21,800
Insurance	20,575
Motor Vehicle Fees	3,800

## TOTAL APPROPRIATIONS

\$

646,782

## SOURCES OF REVENUE

## TAXES

Resident Taxes	21,000
National Bank Stock Taxes	5
Yield Taxes	3,500
Interest & Penalties on Taxes	27,300
Land Use Change Tax	750
Fuel Refund	500

## INTERGOVERNMENTAL REVENUES

Highway Subsidy	15,898
Railroad Tax	4,898
State Aid Water Pollution Projects	12,532
Motor Vehicle Fee Transfers	12,022
Highway Block Grant	25,935
Shared Revenues	62,789

## LICENSES AND PERMITS

Motor Vehicle Permit Fees	95,000
Dog Licenses	1,800
Business Licenses, Permits & Filing Fees	500
Fines & Forfeits	13,000

## CHARGES FOR SERVICES

Income from Departments	26,000
-------------------------	--------



# MISCELLANEOUS REVENUES

Interest on Deposits	25,000
Sale of Town Property	3,000

# OTHER FINANCING SOURCES

Proceeds of Bonds & Long-Term Notes	40,000
Income from Water & Sewer Departments	53,750
Revenue Sharing Fund	<u>46,500</u>

TOTAL REVENUES AND CREDITS	\$	<u><u>491,679</u></u>
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## TAX RATE COMPUTATION

Total Town Appropriation	+	646,782
Total Revenues and Credits	-	491,679
New Town Appropriation	=	155,103
Net School Assessment	+	1,515,220
County Tax Assessment	+	76,786
Total of Town, School and County	=	1,747,109
DEDUCT Total Business Profits Tax Reimb.	-	117,971
ADD War Service Credits	+	18,950
ADD Overlay	+	84,736
<u>PROPERTY TAXES TO BE RAISED</u>		<u><u>=1,737,824</u></u>

## TAX RATE BREAKDOWN

TOWN	6.12
SCHOOL	37.75
COUNTY	1.88
<u>TOTAL</u>	<u>45.75</u>

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## WAR SERVICE TAX CREDITS

Unlimited	1	Exempt
\$700	5	3,500
50	309	15,450
Total Number & Amount	315	\$18,950

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Selectmen.....	\$ 3,200.
Treasurer.....	750.
Tax Collector.....	1,000.
Town Clerk.....	1,000.
Welfare Officer.....	10.
Trustees of Trust Fund.....	150.
	<hr/>
	\$ 6,110.

TOWN OFFICERS' EXPENSES

Salaries; Staff.....	\$36,949.35
Dues & Fees.....	1,887.40
Postage.....	2,004.34
Supplies.....	946.52
Services.....	1,567.50
Audit.....	3,901.05
Benefits.....	5,570.65
Misc.....	1,551.25
	<hr/>
	\$53,979.62

MUNICIPAL BUILDING

Fuel.....	\$ 3,252.28
Electricity.....	2,065.23
Telephones.....	1,686.65
Janitorial Services.....	105.00
Repairs.....	0
Equipment.....	1,073.00
Services.....	1,438.31
Supplies.....	247.14
	<hr/>
	\$ 9,867.71

HUMAN SERVICES

Health Officer Salary.....	-\$ 150.00
Exeter Area Visiting Nurse Association.....	3,968.00
Newmarket Health Center.....	1,500.00
Seacoast Regional Counseling Ser.....	2,000.00
Rockingham Community Action Program.....	2,880.00
Task Force & Mediation.....	1,500.00
	<hr/>
	\$ 11,998.00

# ELECTION AND REGISTRATION

Moderator .....	\$	180.00
Supervisors (3) .....		735.00
Ballot Clerks (4) .....		490.00
Meals .....		299.65
Printing .....		298.35
Service .....		218.00
Misc .....		2.99
	\$	<u>2,223.99</u>

# DISCOUNTS, REFUNDS & ABATEMENTS

Property Taxes .....	\$	12,554.54
Veteran Exemptions .....		50.00
Resident Taxes .....		10.00
Yield Tax Deposit .....		100.70
Penalties .....		40.00
	\$	<u>12,755.24</u>

# PUBLIC ASSISTANCE

Rent .....	\$	734.00
Food .....		254.69
Heat .....		431.45
Electricity .....		184.58
Legal Expenses .....		<u>2,469.33</u>
	\$	4,074.05

# REFUSE DISPOSAL

Lamprey Regional Solid .....	\$	29,323.54
Waste Cooperative .....		

# TOWN DUMP

Labor .....	\$	5,813.00
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# RESOURCE RECOVERY CENTER

Labor .....	\$	5,994.00
Equipment .....		2,613.79
Electricity .....		612.59
Services .....		5,287.77
Reimbursements .....		1,066.20
Misc .....		<u>82.80</u>
	\$	15,657.15

# PLANNING BOARD

Legal Ads.....	\$ 279.40
Supplies.....	197.44
Services.....	215.70
Perc Tests.....	871.00
Postage.....	0
Misc.....	216.87
	<u>\$ 1,851.41</u>

# CONSERVATION COMMISSION

1983 Appropriation.....	\$ 450.00
-------------------------	-----------

# HIGHWAY MAINTENANCE

Equipment & Labor:	
William G. Parker.....	\$ 23,628.25
William Murch.....	6,345.50
Perkins Construction.....	4,346.75
John Bertogli.....	725.00
Labor.....	9,989.62
Bartlett St. Pro.....	4,943.23
Salt.....	4,365.91
Material.....	9,961.00
Grading.Cold Patching.....	960.00
Delaney Road Project.....	1,166.50
Cote,plowing.....	600.00
	<u>\$ 66,831.76</u>

# GENERAL EXPENSES OF HIGHWAY DEPARTMENT

Electricity.....	\$ 162.98
Supplies.....	236.35
Equipment.....	826.80
Services .....	100.00
	<u>\$ 1,339.87</u>

# RECREATION

Baseball Teams.....	\$ 1,200.00
Equipment & Supplies.....	63.49
Trips.....	768.50
Transportation.....	1,106.00
Dues & Fees.....	0
Salaries.....	2,955.00
Swimming Instruction.....	0
	<u>\$ 6,092.99</u>

## INSURANCES

NHMA - Unemployment Compensation.....	\$ 513.94
NHMA - Workers' Compensation.....	5,709.01
Frank B. Hall Agency .....	21,350.70
Boiler Insurance.....	450.00
Public Officials Liability.....	<u>3,176.00</u>
	\$31,199.65

## MUNICIPAL WATER DEPARTMENT

Electricity.....	\$ 4,254.48
Fuel .....	368.56
Labor.....	3,704.30
Materials.....	5,575.84
Services .....	1,729.15
Commissioner's Salaries.....	325.00
Repairs .....	2,746.93
Reimbursement.....	<u>164.29</u>
	\$18,868.25

## MUNICIPAL SEWER DEPARTMENT

1983 Appropriation.....	\$ 21,800.
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## TOWN REPORTS

Printing .....	\$ 2,375.85
Postage.....	<u>284.00</u>
	\$ 2,659.85

## CEMETERIES

St. Joseph Church.....	\$ 0
Prospect Cemetery Association.....	0

## ANIMAL CONTROL

Supplies .....	\$ 287.17
Services.....	63.00
State of New Hampshire.....	150.50
S.P.C.A.....	145.00
Equipment & Repairs.....	413.47
Labor & Mileage.....	0
Damages & Misc.....	<u>117.20</u>
	\$ 1,176.34

## VITAL STATISTICS

Town Clerk .....	\$ 64.00
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OLD AGE ASSISTANCE

State of New Hampshire..... \$ 20,164.43

PUBLIC LIBRARY

Harvey Mitchell Memorial Library Appropriation.... \$ 10,250.00

AUTO REGISTRATIONS & RESIDENT TAXES

Town Clerk ..... \$ 5,955.50

STREET LIGHTING

Public Service Company of New Hampshire..... \$ 14,706.62

EPPING MUNICIPAL COURT

Judge's Salary .....	\$ 7,200.00
Clerk's Salary .....	<u>4,600.00</u>
	\$ 11,800.00

TAXES BOUGHT BY TOWN

Tax Collector..... \$ 33,215.75

CIVIL DEFENSE

Salary..... \$ 100.00

TOWN ROAD AID

State of New Hampshire..... \$ 0

ADVERTISING ASSOCIATION

Rockingham Regional Planning Commission..... \$ 2,385.00

# FIRE DEPARTMENT

Red Phone Dispatch .....	\$ 4,950.78
Business Phone .....	515.10
Electricity.....	1,379.71
Fuel & L.P.Gas .....	3,426.16
Truck Repairs.....	3,465.51
Equipment Repairs .....	612.12
Gas & Oil .....	2,931.22
Service Contracts .....	687.00
New Equipment .....	8,188.26
Training .....	450.37
Office Supplies .....	288.39
Dues, Subscriptions, Schools.....	385.00
Fire Wards, Clerks.....	1,175.00
Building Repairs .....	1,658.80
Co-2 Oxygen .....	793.00
Medical Supplies .....	891.60
Point System .....	5,358.27
Race Tracks (reimbursed).....	3,850.00
Forestry Apparatus.....	499.99
Misc. & Reimbursements.....	11.03
	<u>\$ 41,517.31</u>

# EPPING SCHOOL DISTRICT

1982 - 1983 School Year Portion.....	\$745,690.00
1983 - 1984 School Year Portion.....	710,000.00

# LONG TERM INDEBTEDNESS

First National Bank of Boston .....	\$ 20,000.00
Sewer Note .....	
FHA, Sewer Note .....	6,000.00
Fire Truck Note.....	13,000.00
	<u>\$ 39,000.00</u>

# TEMPORARY LOANS

Indian Head Bank & Trust .....	\$.1,040,000.00
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# INTEREST

Long Term Indebtedness .....	\$ 10,243.00
(Sewer & Fire Truck Notes)	
Short Term Indebtedness.....	33,151.00
(Tax Anticipation Note)	

# COUNTY TAX

Rockingham County Treasurer..... \$ 76,786.00

## TAR & CULVERTS

Asphalt Materials ..... \$ 7,567.34  
Culverts ..... 0

## POLICE DEPARTMENT

Cruiser Maintenance & Equipment..... \$ 8,825.61  
Telephone..... 1,012.74  
Supplies..... 3,810.31  
Chief's Salary..... 17,000.68  
2nd Full Time Officer..... 7,437.49  
Part Time Officers..... 13,337.85  
Guards & Clerk Salaries..... 6,269.20  
Benefits..... 4,223.42  
Race Tracks..... 12,964.90  

---

\$ 74,882.20

## DAMAGES & LEGAL EXPENSES

First Nat'l Bank of Boston ..... \$ 2,409.50  
Peter J. Loughlin..... 37,658.24  
Sheehan, Phinney , Bass & Green..... 2,799.16  
Midland Insurance Co..... 1,000.00  
Kenyon & McCaffrey..... 88.00  
Kearns, Colliander,Donahue & Tucker..... 27,000.47  
Goodnow,Arwe,Ayer,Priggs & Wrigley..... 426.32  
Tybursky & Watson..... 1,600.00  
Wiggen & Nourie..... 234.25  
Tetler & Holmes..... 467.50  
Joyce Coffey..... 1,720.00  
Sulloway,Hollis & Soden..... 25.00  
State of New Hampshire..... 468.40  

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\$ 75,896.84



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**FINANCIAL STATEMENTS**  
**OF**  
**TOWN OF EPPING**  
**As of December 31, 1983**

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WILSON P. DENNETT  
CERTIFIED PUBLIC ACCOUNTANT  
86 HIGH STREET  
HAMPTON, NEW HAMPSHIRE 03842

---

603 926-0321

BOARD OF SELECTMEN  
Town of Epping  
Epping, New Hampshire

Gentlemen:

As part of our examination of the books and records of the Town of Epping, we reviewed and tested the Town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness, or other personal factors.

Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management, either with respect to the execution and recording of transactions or with respect to the estimates and judgements required in the preparation of the financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the Town of Epping's system of internal control for the year ended December 31, 1983, that was made for the purposes set forth in the first paragraph of

this report, would not necessarily disclose all weaknesses in the system as it was based on selective tests of the accounting records and related data.

As a result of this review and, in an effort to be of assistance to the Town of Epping, we are submitting for your consideration a number of comments and recommendations intended to improve operations and should not be regarded as reflecting upon the integrity or capabilities of any Town Employee.

Overall we found things to be substantially in good order, with everyone ready and willing to adopt any constructive, worthwhile improvements.

We would be pleased to continue to discuss further any of our recommendations and comments with you.

Very truly yours,



WILSON P. DENNETT

Certified Public Accountant

#### COMMENTS AND RECOMMENDATIONS

##### Comment:

Expanded Town services have increased the Town's payroll.

##### Recommendation:

We recommend adoption of the imprest "pegboard" payroll system. This system segregates payroll from other disbursements. It permits better record-keeping with less time consumption.

##### Comment:

As noted last year the Water and Sewer Department have a complicated and time-consuming record-keeping system.

##### Recommendation:

We believe the Commissioners might well consider the purchase of a computer this year.

TOWN OF EPPING  
General Purpose Financial Statements  
For Year Ended December 31, 1983

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TOWN OF EPPING  
General Purpose Financial Statements  
For Year Ended December 31, 1983

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WILSON P. DENNETT  
CERTIFIED PUBLIC ACCOUNTANT  
86 HIGH STREET  
HAMPTON, NEW HAMPSHIRE 03842

603 826-6321

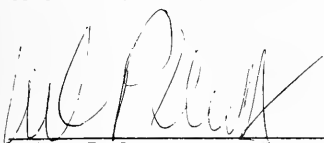
Board of Selectmen  
TOWN OF EPPING  
Epping, New Hampshire 03042

We have examined the Combined Financial Statements of the Town of Epping, New Hampshire as of and for the year ended December 31, 1983, as listed in the Table of Contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the Combined Financial Statements referred to above do not include Financial Statements of the General Fixed Assets-Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the Financial Statements described above results in an incomplete presentation, as explained in the preceding paragraph, the Combined Financial Statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 31, 1983, and the results of its operations and the Changes in Financial Position of its Proprietary Fund Types and Similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the Combined Financial Statements taken as a whole. The Combining, Individual Fund and Account Group Financial Statements and Schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the Combined Financial Statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the Combined Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the Combined Financial Statements taken as whole.



Wilson P. Dennett  
Certified Public Accountant  
February 9, 1984

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>ASSETS</u>			
Cash	\$ 581,424	\$ 6,024	\$ 1,766
Investments at Cost			
Taxes Receivable (Notes 1F & 1I)	667,484		
Accounts Receivable	14,033		
Due From Other Governments		7,824	
Restricted Assets - Cash	624		
Fixed Assets (Net of Accumulated Depreciation) (Notes 1C & 2B)			
Amount to be Provided for Retirement of General Long-Term Debt			
 TOTAL ASSETS	 <u>\$1,263,565</u>	 <u>\$ 13,848</u>	 <u>\$ 1,766</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	22,059		
Payable to Restricted Assets - Deposits	624		
Contingent Liability (Note 8)			
School District Tax Payable	843,868		
General Obligation Bonds & Notes Outstanding			
 TOTAL LIABILITIES	 <u>866,551</u>	 <u></u>	 <u></u>
<u>Fund Equity</u>			
Contributed Capital			
Retained Earnings			
Fund Balances:			
Reserved for Endowments			
Unreserved:			
Designated for Subsequent Years Expenditures (Note 1E & 2B)	13,695		
Undesignated	383,319	13,848	1,766
 TOTAL FUND EQUITY	 <u>397,014</u>	 <u>13,848</u>	 <u>1,766</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$1,263,565</u>	 <u>\$ 13,848</u>	 <u>\$ 1,766</u>



<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
<u>Enterprise</u>	<u>Trust and Agency</u>	<u>General Long-Term Debt</u>	<u>December 31, 1983</u>
\$ 25,014	\$ 42,042	\$	\$ 656,270
	9,998		9,998
			667,484
8,691			22,724
			7,824
			624
865,837			865,837
		172,000	172,000
<u>\$ 899,542</u>	<u>\$ 52,040</u>	<u>\$ 172,000</u>	<u>\$ 2,402,761</u>
			22,059
			624
			843,868
		172,000	172,000
		172,000	1,038,551
552,238			552,238
347,304			347,304
	39,982		39,982
			13,695
	12,058		410,991
899,542	52,040		1,364,210
<u>\$ 899,542</u>	<u>\$ 52,040</u>	<u>\$ 172,000</u>	<u>\$ 2,402,761</u>

See Notes To Financial Statements.

EXHIBIT B  
TOWN OF EPPING  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Year Ended December 31, 1983

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$1,761,387	\$	\$
Licenses and Permits	126,749		
Intergovernmental Revenue	251,821	34,789	
Charges for Services	62,467		
Miscellaneous Revenues	68,475	2,129	
TOTAL REVENUES	2,270,899	36,918	
<u>Expenditures</u>			
General Government	237,883		
Public Safety	117,254		
Highway and Streets	91,244		
Sanitation	49,794		
Health	13,363		
Welfare	24,238		
Culture and Recreation	6,093	13,598	
Capital Outlay	33,724		25,171
Debt Service			
Principal Retirement	13,000		
Interest and Fiscal Charges	35,517		
Transfer to Other Governments	1,532,476		
TOTAL EXPENDITURES	2,154,586	13,598	25,171
<u>Excess of Revenues Over(Under)</u>			
<u>Expenditures</u>	116,313	23,320	(25,171)
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	81,238	12,832	26,931
Operating Transfers Out	103,059	51,731	
TOTAL OTHER FINANCIAL SOURCES (USES)	(21,821)	(38,899)	26,931
<u>Excess of Revenues and Other Sources</u>			
<u>Over (Under) Expenditures and Other Uses</u>	94,492	(15,579)	1,760
<u>Fund Balance at Beginning of Year</u>	302,522	29,427	6
<u>Fund Balance at End of Year</u>	\$ 397,014	\$ 13,848	\$ 1,766

<u>Fiduciary Fund Type</u> <u>Expendable</u> <u>Trust</u>	<u>Totals</u>	
	<u>Memorandum Only</u>	
	<u>Year Ended</u>	
	<u>December 31, 1983</u>	
\$	\$	1,761,387
		126,749
		286,610
		62,467
<u>2,582</u>		<u>73,186</u>
<u>2,582</u>		<u>2,310,399</u>
		237,883
		117,254
		91,244
		49,794
		13,363
		24,238
		19,691
		58,895
		13,000
		35,517
		<u>1,532,476</u>
		<u>2,193,355</u>
<u>2,582</u>		<u>117,044</u>
		121,001
<u>2,582</u>		<u>157,372</u>
<u>(2,582)</u>		<u>(36,371)</u>
		80,673
		<u>331,955</u>
<u>\$</u>	<u>\$</u>	<u>412,628</u>

See Notes To Financial Statements.

EXHIBIT C  
TOWN OF EPPING  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
General and Special Revenue Fund Types  
For Year Ended December 31, 1983

	- - - - - General Fund - - - - -		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$1,771,429	\$1,761,387	\$ (10,042)
Licenses	97,300	126,749	29,449
Intergovernmental Revenues	248,013	251,821	3,808
Charges for Services	52,875	62,467	9,592
Miscellaneous Revenues	68,000	68,475	475
Total Revenues	<u>2,237,617</u>	<u>2,270,899</u>	<u>33,282</u>
<u>Expenditures</u>			
General Government	253,264	237,883	15,381
Public Safety	115,250	117,254	(2,004)
Highway and Streets	96,252	91,244	5,008
Sanitation	45,774	49,794	(4,020)
Health	13,598	13,363	235
Welfare	12,500	24,238	(11,738)
Culture and Recreation	12,650	6,093	6,557
Capital Outlay	77,960	33,724	44,236
Debt Service			
Principal Retirement	13,000	13,000	
Interest and Fiscal Charges	62,768	35,517	27,251
Transfers to Other Governments	<u>1,592,006</u>	<u>1,532,476</u>	<u>59,530</u>
Total Expenditures	<u>2,295,022</u>	<u>2,154,586</u>	<u>140,436</u>
Excess of Revenues Over(Under) Expenditures	<u>(57,405)</u>	<u>116,313</u>	<u>173,718</u>
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	85,907	81,238	4,669
Operating Transfers Out	<u>117,501</u>	<u>103,059</u>	<u>14,442</u>
Total Other Financial Sources (Uses)	<u>(31,594)</u>	<u>(21,821)</u>	<u>9,773</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	<u>(88,999)</u>	<u>94,492</u>	<u>183,491</u>
<u>Fund Balances at Beginning of Year</u>	<u>302,522</u>	<u>302,522</u>	
<u>Fund Balances at End of Year</u>	<u>\$ 213,523</u>	<u>\$ 397,014</u>	<u>\$ 183,491</u>

See Notes To Financial Statements.

Special Revenue Fund			Totals Memorandum Only		
Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)		
Budget	Actual		Budget	Actual	
\$	\$	\$	\$1,771,429	\$1,761,387	\$ (10,042)
			97,300	126,749	29,449
46,500	34,789	(11,711)	294,513	286,610	(7,903)
	2,129	2,129	52,875	62,467	9,592
			68,000	70,604	2,604
46,500	36,918	(9582)	2,284,117	2,307,817	23,700
			253,264	237,883	15,381
			115,250	117,254	(2,004)
			96,252	91,244	5,008
			45,774	49,794	(4,020)
			13,598	13,363	235
10,250	13,598	(3,348)	12,500	24,238	(11,738)
			22,900	19,691	3,209
			77,960	33,724	44,236
			13,000	13,000	
			62,768	35,517	27,251
			1,592,006	1,532,476	59,530
10,250	13,598	(3,348)	2,305,272	2,168,184	137,088
36,250	23,320	(12,930)	(21,155)	139,633	160,788
10,250	12,832	2,582	96,157	94,070	2,087
46,500	51,731	(5,231)	164,001	154,790	9,211
(36,250)	(38,899)	(2,649)	(67,844)	(60,720)	7,124
	(15,579)	(15,579)	(88,999)	78,913	167,912
29,427	29,427		331,949	331,949	
\$ 29,427	\$ 13,848	\$ (15,579)	\$ 242,950	\$ 410,862	\$ 167,912

See Notes To Financial Statements.

EXHIBIT D  
TOWN OF EPPING  
Combined Statement of Revenues, Expenses and  
Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types  
and Similar Trust Funds  
For Year Ended December 31, 1983

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise	Non-Expendable Trust	(Memorandum Only) December 31, 1983
<u>Operating Revenues</u>			
Charges for Services	\$ 29,470	\$	\$ 29,470
Interest	611	6,898	7,509
<b>TOTAL OPERATING REVENUES</b>	<b>30,081</b>	<b>6,898</b>	<b>36,979</b>
<u>Operating Expenses</u>			
Personal Services	4,695		4,695
Contractual Services	4,370	5,102	9,472
Supplies	7,910		7,910
Depreciation	23,923		23,923
<b>TOTAL OPERATING EXPENSES</b>	<b>40,898</b>	<b>5,102</b>	<b>46,000</b>
<u>Operating Income or (Loss)</u>	<u>(10,817)</u>	<u>1,796</u>	<u>(9,021)</u>
<u>Non-operating Revenues (Expenses)</u>			
State Aid Water Pollution Projects	12,532		12,532
Interest and Fiscal Charges	(33,475)		(33,475)
Paid by Appropriation	20,943		20,943
New Trust Fund Created		1,100	1,100
Transfer of General Obligation Notes & Bonds Payable	172,000		172,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>172,000</b>	<b>1,100</b>	<b>173,100</b>
<u>Net Income or (Loss)</u>	<u>161,183</u>	<u>2,896</u>	<u>164,079</u>
<u>Retained Earnings/Fund Balances- January 1, 1983</u>	<u>738,359</u>	<u>49,144</u>	<u>787,503</u>
<u>Retained Earnings/Fund Balances- December 31, 1983</u>	<u>\$ 899,542</u>	<u>\$ (1) 52,040</u>	<u>\$ 951,582</u>
	(1) Reserved for Endowments	\$39,982	
	Undesignated	12,058	
	<b>TOTAL</b>	<b>\$52,040</b>	

See Notes To Financial Statements.

EXHIBIT E  
TOWN OF EPPING  
Combined Statement of Changes in  
Financial Position - All Proprietary Fund Types  
and Similar Trust Funds  
For Year Ended December 31, 1983

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise	Non-Expendable Trust	(Memorandum Only) December 31, 1983
<u>Sources of Working Capital</u>			
<u>Operations</u>			
Net Income or (Loss)	\$ (10,817)	\$ 1,796	\$ (9,021)
Add Back Items Not Requiring Working Capital-Depreciation	23,923		23,923
<u>Working Capital Provided By</u>			
Operations	13,106	1,796	14,902
<u>Other</u>			
None			
TOTAL SOURCES OF WORKING CAPITAL	13,106	1,796	14,902
<u>Uses of Working Capital</u>			
None			
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ 13,106	\$ 1,796	\$ 14,902
<u>Elements of Net Increase (Decrease)</u>			
<u>In Working Capital</u>			
Cash	\$ 13,011	\$ 1,796	\$ 14,807
Accounts Receivable	95		95
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ 13,106	\$ 1,796	\$ 14,902

See Notes To Financial Statements.

# TOWN OF EPPING

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

#### A. Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

1. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
2. Prepaid expenses are not normally recorded.

#### B. General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

#### C. Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost, less accumulated depreciation. Interest during construction is not capitalized. The following is a summary of the Sewer Project:

<u>Year Capitalized</u>	<u>Cost</u>	<u>Life</u>	<u>Percentage</u>	<u>Depreciation</u>
Prior to 1982				
Mains, Etc	\$	50 Yrs.	2%	\$ 251,263
Equipment		10 Yrs.	10%	11,889
TOTAL COSTS	<u>\$1,152,912</u>			
1983				
Mains, Etc.				22,842
Equipment				<u>1,081</u>
TOTAL DEPRECIATION TO DATE				<u>\$ 287,075</u>
Total Costs to Date		\$1,152,912		
Less: Depreciation to Date		<u>287,075</u>		
Net of Depreciation		<u>\$ 865,837</u>		

#### D. Investments

Investments are stated at cost.



TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

E. Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1983, the following were continuing appropriations:

Conservation Commission	\$ 450
Water Supply System - New Well	13,245
	<u>\$13,695</u>

F. Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

G. Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying Governmental and Fiduciary Funds Financial Statements reflect such transactions.

Proprietary funds record operating subsidies as other income, whereas the Governmental Fund paying the subsidy records it as a transfer.

H. Other General Accounting Policies

1. Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for past service costs. The expense for 1983 was \$3,402.62.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

The Town voted to give Retirement to the Office Employees. The total expense for 1983 was \$2,437.60

I. Property Taxes

Annually the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the Financial Statements.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If the property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the service provided. Individual funds and account groups summarized in the accompanying Financial Statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - Used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - Used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Project Funds - These funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise Funds - These funds are used for operations of entities that provide services on user charge, or other basis, to the general public. Retained earnings in the Sewer Account were restated January 1, 1981 to conform to generally accepted accounting principles.

C. Fiduciary Funds

Trust and Agency Funds - These funds are used to account for assets held by the Town in a fiduciary capacity for various purposes including cemetery operations and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

D. General Long-Term Debt Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets but provide for the use of the beginning fund balance as estimated revenue. In 1983 the beginning fund balance was applied as follows:

Fire Station Project	\$ 4,293
Administrative Assistant	10,863
Engineering Study - Water	176
Water Supply System - New Well	69,667
Well Cleaning	4,000
	<u>\$88,999</u>

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1983 including interest payments of \$202,323, are as follows:

Year Ended December 31 1983	General Obligation	Special Assessment	Total
1984	\$ 47,250		\$ 47,250
1985	45,248		45,248
1986	30,250		30,250
1987	29,175		29,175
1988	8,100		8,100
1989-1993 (next 5 yrs.)	36,000		36,000
1994	6,300		6,300
	<u>\$ 202,323</u>	<u>\$</u>	<u>\$202,323</u>

General obligation bonds are direct obligations of the Town for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

5. NON-EXPENDABLE TRUST FUNDS

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1983, are noted on Schedule 12 of this report.

6. SPECIAL REVENUE FUND BALANCES

At December 31, 1983, the special revenue fund balance of \$13,848

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

consisted of the following:

Revenue Sharing Fund	\$ 7,873
Library Fund	3,321
Conservation Commission	2,654
	<u>\$13,848</u>

7. FINANCIAL STATEMENTS NOT INCLUDED

Financial Statements of the Municipal Court are not included in the Annual Financial Report of the Town because the funds are not administered by elected officials. The Town appropriates the annual salaries of the Justice and Clerk and receives, on a monthly basis, the balance of the Court revenues after expenses. The Municipal Court was closed on December 3, 1983 and combined with the Exeter District Court. The Annual Audit was done by the Auditors of The Administrative Office of the New Hampshire Supreme Court.

8. CONTINGENT LIABILITIES

As of December 31, 1983, there were claims and/or suits against the Town of Epping.

On August 5, 1983 the decision of the Federal District Court dismissing the Wilfred Cloutier petition was upheld by the First Circuit Court of Appeals. This case was not appealed to the United States Supreme Court and the deadline for filing an appeal has passed.

As stated by legal counsel, "The Town is beginning to receive the bills for legal services provided to the individual defendants in this case. These bills are expected to be in the range of \$300,000 to \$500,000. The extent of the Town's liability for these fees has not yet been established."

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**FINANCIAL STATEMENTS**  
**(continued)**

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SCHEDULE 1  
TOWN OF EPPING  
Statement of Estimated and Actual Revenues  
For Year Ended December 31, 1983  
Cash Basis

REVENUES	Estimated	Actual	Over/Under Budget
<u>Taxes</u>			
Property	\$1,718,874	\$2,167,668	\$ 448,794
Resident	21,000	22,360	1,360
National Bank Stock	5	4	(1)
Yield	3,500	8,520	5,020
Interest and Penalties on Taxes	27,300	12,165	(15,135)
Inventory Penalties	750		(750)
	<u>1,771,429</u>	<u>2,210,717</u>	<u>439,288</u>
<u>State of New Hampshire</u>			
Shared Revenues	62,789	62,789	
Highway Subsidy	15,898	15,898	
Highway Block Grant	25,935	25,935	
Railroad Tax	4,898	4,898	
State Aid Water Pollution Projects	12,532	12,532	
Fuel Refund	500	210	(290)
Motor Vehicle Fees	12,022	12,022	
Business Profits Tax	112,971	112,971	
	<u>247,545</u>	<u>247,255</u>	<u>(290)</u>
<u>Local Sources Except Taxes</u>			
Motor Vehicle Permit Fees	95,000	125,142	30,142
Canine Licenses and Forfeitures	1,800	1,038	(762)
Business Licenses, Permits and Filing Fees	500	569	69
Fines and Forfeits - Municipal Court	13,000	17,098	4,098
Income from Departments	26,000	34,073	8,073
Interest Received on Deposits	25,000	59,089	34,089
Sale of Town Property	3,000	200	(2,800)
Rent of Town Property		347	347
Municipal Water Department	26,875	28,394	1,519
Municipal Sewer Department	26,875	30,081	3,206
Refunds		1,525	1,525
Insurance Adjustment		7,314	7,314
	<u>218,050</u>	<u>304,870</u>	<u>86,820</u>

SCHEDULE 1 (continued)  
TOWN OF EPPING  
Statement of Estimated and Actual Revenues  
For Year Ended December 31, 1983  
Cash Basis

	<u>Estimated</u>	<u>Actual</u>	<u>Over/Under Budget</u>
REVENUES (continued)			
<u>Interfund Transfers</u>			
Proceeds from Bonds	\$ 40,000	\$	\$ (40,000)
Revenue Sharing Funds	<u>46,500</u>	<u>43,800</u>	<u>(2,700)</u>
	<u>86,500</u>	<u>43,800</u>	<u>(42,700)</u>
<u>Total Estimated Revenues</u>	<u>2,323,524</u>		
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In			
Operating Transfers Out		<u>(13,106)</u>	<u>(13,106)</u>
		<u>(13,106)</u>	<u>(13,106)</u>
<u>TOTAL ESTIMATED REVENUES AND USE</u>			
<u>    OF FUND BALANCES</u>	<u>\$2,323,524</u>	<u>\$2,793,536</u>	<u>\$ 470,012</u>

See Notes To Financial Statements.

SCHEDULE 2  
TOWN OF EPPING  
Statement of Appropriations and Expenditures  
For Year Ended December 31, 1983  
Accrual Basis

	Encumbrances from 1982	Appropriations 1983
<u>General Government</u>		
Town Officers Salaries	\$	\$ 6,110
Town Officers Expenses	10,863	31,850
Election & Registration Expenses		1,000
Cemeteries		300
General Government Buildings		10,000
Reappraisal of Property		2,500
Planning and Zoning		1,295
Legal Expenses		55,000
Advertising and Regional Association		2,385
Town Report		2,300
Rock Concert		
Total General Government	10,863	112,740
<u>Public Safety</u>		
Police Department		73,000
Fire Department		41,650
Civil Defense		100
Forest Fires		500
Total Public Safety		115,250
<u>Highways, Streets and Bridges</u>		
Town Maintenance		53,500
General Highway Department Expenses		1,500
Town Road Aid		1,061
Highway Subsidy		11,835
Additional Highway Subsidy		18,356
Street Lighting		10,000
Total Highways, Streets and Bridges		96,252
<u>Sanitation</u>		
Solid Waste Disposal		26,981
Town Landfill		1,500
Resources Recovery Center		17,293
Total Sanitation		45,774
<u>Health</u>		
Health Department		150
Animal Control		1,500
Vital Statistics		100
Social Services		11,848
Total Health		13,598
<u>Welfare</u>		
General Assistance		2,000
Old Age Assistance		10,500
Total Welfare		12,500



Total Amount Available	Expenditures 1983	Over/Under Budget	Encumbered to 1984
\$ 6,110	\$ 6,110	\$	\$
42,713	54,174	11,461	
1,000	2,224	1,224	
300		(300)	
10,000	10,127	127	
2,500	3,820	1,320	
1,295	1,851	556	
55,000	75,922	20,922	
2,385	2,385		
2,300	2,660	360	
	9,586	9,586	
<u>123,603</u>	<u>168,859</u>	<u>45,256</u>	
73,000	74,882	1,882	
41,650	41,772	122	
100	100		
500	500		
<u>115,250</u>	<u>117,254</u>	<u>2,004</u>	
53,500	45,006	(8,494)	
1,500	1,340	(160)	
1,061		(1,061)	
11,835	11,835		
18,356	18,356		
10,000	14,707	4,707	
<u>96,252</u>	<u>91,244</u>	<u>(5,008)</u>	
26,981	29,324	2,343	
1,500	5,831	4,331	
17,293	14,639	(2,654)	
<u>45,774</u>	<u>49,794</u>	<u>4,020</u>	
150	150		
1,500	1,301	(199)	
100	64	(36)	
11,848	11,848		
<u>13,598</u>	<u>13,363</u>	<u>(235)</u>	
2,000	4,074	2,074	
10,500	20,164	9,664	
<u>12,500</u>	<u>24,238</u>	<u>11,738</u>	

See Notes To Financial Statements.

SCHEDULE 2 (continued)  
TOWN OF EPPING  
For Year Ended December 31, 1983  
Accrual Basis

	Encumbrances From 1982	Appropriations 1983
<u>Culture and Recreation</u>		
Library	\$	\$ 10,250
Parks and Recreation		12,200
Conservation Commission		450
Total Culture and Recreation		<u>22,900</u>
<u>Debt Service</u>		
Principal of Long-Term Bonds & Notes		39,000
Interest Expense - Long-Term Bonds & Notes		10,243
Interest Expense - Tax Anticipation Notes		60,000
Total Debt Service		<u>109,243</u>
<u>Capital Outlay</u>		
Fire Station Project	4,293	
Restoration of Well Project	69,667	
Well Cleaning	4,000	
Total Capital Outlay	<u>77,960</u>	
<u>Operating Transfers Out</u>		
Municipal Court Expenses		11,800
Waste Water Treatment	176	40,000
Trust Funds		
Total Operating Transfers Out	<u>176</u>	<u>51,800</u>
<u>Miscellaneous</u>		
Municipal Water Department		19,550
Municipal Sewer Department		21,800
Insurance		20,575
Motor Vehicle Fees		3,800
Morang Account		1,000
Total Miscellaneous		<u>66,725</u>
<u>TOTAL TOWN APPROPRIATIONS</u>	<u>88,999</u>	<u>646,782</u>
<u>Transfers To Other Governmental Divisions</u>		
County Tax		76,786
Epping School District Tax		1,515,220
Total Transfers		<u>1,592,006</u>
<u>Overlay</u>		
Overlay		<u>84,736</u>
<u>TOTAL TOWN APPROPRIATIONS, TRANSFERS AND OVERLAY</u>	<u>\$ 88,999</u>	<u>\$ 2,323,524</u>

Total Amount Available	Expenditures 1983	Over/Under Budget	Encumbered to 1984
\$ 10,250	\$ 10,250	\$	\$
12,200	6,093	(6,107)	
450			450
<u>22,900</u>	<u>16,343</u>	<u>(6,107)</u>	<u>450</u>
39,000	39,000		
10,243	10,238	(5)	
60,000	32,754	(27,246)	
<u>109,243</u>	<u>81,992</u>	<u>(27,251)</u>	
4,293		(4,293)	
69,667	29,724	(39,943)	
4,000	4,000		
<u>77,960</u>	<u>33,724</u>	<u>(44,236)</u>	
11,800	11,800		
40,176	26,931		13,245
	3,628	3,628	
<u>51,976</u>	<u>42,359</u>	<u>3,628</u>	<u>13,245</u>
19,550	18,868	(682)	
21,800	16,975	(4,825)	
20,575	30,445	9,870	
3,800	5,956	2,156	
1,000	1,000		
<u>66,725</u>	<u>73,244</u>	<u>6,519</u>	
735,781	712,414	(9,672)	13,695
76,786	76,786		
1,515,220	1,455,690	(59,530)	
<u>1,592,006</u>	<u>1,532,476</u>	<u>(59,530)</u>	
84,736	12,755	(71,981)	
<u>\$2,412,523</u>	<u>\$ 2,257,645</u>	<u>\$ 141,183</u>	<u>\$ 13,695</u>

See Notes To Financial Statements.

SCHEDULE 3  
TOWN OF EPPING  
Summary of Warrant - Levy of 1983  
For Year Ended December 31, 1983

DR

Taxes Committed to Collector

Property Taxes	\$1,726,357.00
Resident Taxes	22,760.00
National Bank Stock Taxes	3.60
Yield Taxes	<u>3,123.84</u>

\$1,752,244.44

Added Taxes

Property Taxes	11,447.91
Resident Taxes	5,690.00
Yield Taxes	<u>          </u>

17,137.91

Overpayments During the Year

Property Taxes	1,753.25
Resident Taxes	<u>          </u>

1,753.25

Interest Collected on Delinquent Property Taxes

2,219.00

Penalties Collected on Resident Taxes

51.00

TOTAL DEBITS

\$1,773,405.60

CR

Remittances To Treasurer

Property Taxes	\$1,326,848.31
Resident Taxes	19,270.00
National Bank Stock Taxes	3.60
Yield Taxes	2,872.20
Interest Collected	2,219.00
Penalties on Resident Taxes	<u>51.00</u>

\$1,351,264.11

Discounts Allowed

Abatements Made During Year

Property Taxes	15,112.48
Resident Taxes	
Yield Taxes	<u>195.00</u>

15,307.48

Uncollected Taxes

Property Taxes	398,158.37
Resident Taxes	9,180.00
Yield Taxes	<u>56.64</u>

407,395.01

Subtotal

1,773,966.60

Less: Overpayment to Treasurer

561.00

TOTAL CREDITS

\$1,773,405.60

See Notes To Financial Statements.

SCHEDULE 4  
TOWN OF EPPING  
Summary of Warrant - Levies of Prior Years  
For Year Ended December 31, 1983

	LEVIES OF				
	1982	1981	1980	1979	1978
<b>DR</b>					
Uncollected Taxes - January 1, 1983					
Property Taxes	\$696,045.22	\$ 9,415.24	\$ 6,247.02	\$5,266.45	\$2,881.53
Resident Taxes	7,030.00	4,330.00	7,150.00		\$1,256.13
Yield Taxes	5,738.36	1,077.46	3,568.41	300.00	\$5,838.58
Overpayments					
Property Taxes					
Resident Taxes					
Added Taxes					
Property Taxes	1,766.00				
Resident Taxes	970.00				
Yield Taxes					
Interest Collected	9,573.44				
Penalties Collected	317.00				
	<u>\$721,440.02</u>	<u>\$14,822.70</u>	<u>\$16,965.43</u>	<u>\$5,566.45</u>	<u>\$2,881.53</u>
					<u>\$5,838.58</u>
<b>CR</b>					
Remittances to Treasurer					
Property Taxes	\$673,649.91	\$ 4,817.19	\$ 3,937.99	\$2,562.60	\$2,538.72
Resident Taxes	3,070.00	20.00			\$ 280.49
Yield Taxes	5,488.88	159.09			\$ 996.08
Interest Collected	9,573.44				
Penalties Collected	317.00				
Abatements					
Property Taxes	16,770.16		30.00		
Resident Taxes	3,310.00	4,310.00	7,150.00	1,814.44	265.05
					975.64
					3,700.80
Uncollected Taxes - December 31, 1983					
Property Taxes	7,391.15	4,598.05	2,279.03	889.41	77.76
Resident Taxes	1,620.00				
Yield Taxes	249.48	918.37	3,568.41	300.00	1,141.70
	<u>\$721,440.02</u>	<u>\$14,822.70</u>	<u>\$16,965.43</u>	<u>\$5,566.45</u>	<u>\$2,881.53</u>
					<u>\$1,256.13</u>
					<u>\$5,838.58</u>

SCHEDULE 5  
TOWN OF EPPING  
Summary of Tax Sale Accounts  
For Year Ended December 31, 1983

	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>
<u>DR</u>					
Unredeemed Taxes					
January 1, 1983	\$	\$193,386.82	\$100,398.49	\$1,028.45	\$ 626.89
Tax Sale					
April 6, 1983	311,286.26				
Interest and Costs					
After Sale	<u>9,399.68</u>	<u>23,105.82</u>	<u>33,713.74</u>	<u>77.34</u>	<u>433.36</u>
	<u>\$320,685.94</u>	<u>\$216,492.64</u>	<u>\$134,112.23</u>	<u>\$1,105.79</u>	<u>\$1,060.25</u>
<u>CR</u>					
<u>Remittance to Treasurer</u>					
Redemptions	\$141,557.27	\$113,833.26	\$ 91,129.85	\$ 657.95	\$ 428.83
Interest & Costs	9,399.68	23,105.82	33,713.74	77.34	433.36
Abatements	856.52		1,636.38		198.06
Deeded to Town	268.83	243.02	232.45		
Unredeemed Taxes					
December 31, 1983	<u>168,603.64</u>	<u>79,310.54</u>	<u>7,399.81</u>	<u>370.50</u>	
	<u>\$320,685.94</u>	<u>\$216,492.64</u>	<u>\$134,112.23</u>	<u>\$1,105.79</u>	<u>\$1,060.25</u>

<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>	<u>1972</u>	<u>1971</u>
\$1,620.24	\$1,488.59	\$1,973.73	\$ 643.07	\$ 722.92	\$ 26.78	\$ 273.72
240.12						
<u>\$1,860.36</u>	<u>\$1,488.59</u>	<u>\$1,973.73</u>	<u>\$ 643.07</u>	<u>\$ 722.92</u>	<u>\$ 26.78</u>	<u>\$ 273.72</u>
\$ 275.44	\$	\$	\$	\$	\$	\$
240.12						
		7.94	620.78	722.92	26.78	273.72
1,344.80	1,488.59	1,965.79	22.29			
<u>\$1,860.36</u>	<u>\$1,488.59</u>	<u>\$1,973.73</u>	<u>\$ 643.07</u>	<u>\$ 722.92</u>	<u>\$ 26.78</u>	<u>\$ 273.72</u>

See Notes To Financial Statements.

SCHEDULE 6  
TOWN OF EPPING  
General Fund  
Schedule of Delinquent Taxes Receivable  
For Year Ended December 31, 1983

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Property Taxes Receivable

1983 Levy	\$ 398,158.37
1982 Levy	7,391.15
1981 Levy	4,598.05
1980 Levy	2,279.03
1979 Levy	889.41
1978 Levy	77.76
1976 Levy	<u>1,141.70</u>
	<u>\$ 414,535.47</u>

Unredeemed Property Taxes

1982 Levy	\$ 168,603.64
1981 Levy	79,310.54
1980 Levy	7,399.81
1979 Levy	370.50
1977 Levy	1,344.80
1976 Levy	1,488.59
1975 Levy	1,965.79
1974 Levy	<u>22.29</u>
	<u>\$ 260,505.96</u>

Resident Taxes Receivable

1983 Levy	\$ 9,180.00
1982 Levy	<u>1,620.00</u>
	<u>\$ 10,800.00</u>

Yield Taxes Receivable

1983 Levy	\$ 56.64
1982 Levy	249.48
1981 Levy	918.37
1980 Levy	3,568.41
1979 Levy	<u>300.00</u>
	<u>\$ 5,092.90</u>

Total Gross Taxes

\$ 690,934.33

Less: Estimated Uncollectible  
Delinquent Property Taxes

23,450.00

TOTAL NET TAXES

\$ 667,484.33

See Notes To Financial Statements.



SCHEDULE 7  
TOWN OF EPPING  
Special Revenue Fund - Revenue Sharing  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For Year Ended December 31, 1983

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Sources of Financial Resources

Revenues

Entitlements	\$ 32,340.00
Interest	<u>2,449.21</u>

TOTAL REVENUES

\$ 34,789.21

Uses of Financial Resources

Expenditures

Operating and Maintenance	
Lamprey Regional Cooperative	26,000.00
Epping Fire Department	8,900.00
Epping Police Department	<u>8,900.00</u>

TOTAL EXPENDITURES

\$ 43,800.00

Net Decrease in Fund Balance During Year

(9,010.79)

Fund Balance - January 1, 1983

16,883.57

Fund Balance - December 31, 1983

\$ 7,872.78

See Notes To Financial Statements.

SCHEDULE 8  
TOWN OF EPPING  
Special Revenue Fund - Harvey-Mitchell  
Memorial Library  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For Year Ended December 31, 1983

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Sources of Financial Resources

Revenues

From Operations	\$ 104.58
Town of Epping	10,250.00
Town Trust Funds	2,582.11
Gifts	<u>71.95</u>

TOTAL REVENUES

\$13,008.64

Uses of Financial Resources

Expenditures

Operating Expenses	<u>12,142.26</u>
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TOTAL EXPENDITURES

12,142.26

Net Increase In Fund Balance

866.38

Fund Balance - January 1, 1983

2,455.00

Fund Balance - December 31, 1983

\$ 3,321.38

See Notes To Financial Statements.

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**TOWN OF EPPING**  
**1984**  
**WARRANT AND BUDGET**

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THE STATE OF NEW HAMPSHIRE

T O W N O F E P P I N G

TOWN WARRANT

THE POLLS WILL BE OPEN FROM 9:00 A.M. TO 8:00 P.M.

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT EPPING TOWN HALL IN SAID EPPING ON TUESDAY, THE THIRTEENTH DAY OF MARCH, NEXT AT NINE OF THE CLOCK IN THE FORENOON, TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE 1.

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2.

Are you in favor of abolishing the Town of Epping Ordinance of October 12, 1968, and all amendments thereto, as proposed by petition of the voters of this town?

Submitted by Petition

ARTICLE 3.

To act on the reports of the Selectmen and such other town officials, boards, committees and commissions who are required by law to make such reports.

ARTICLE 4.

To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

ARTICLE 5.

To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

## ARTICLE 6.

To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof posted in three (3) public places ( Town Hall, Library, Post Office) and area newspapers.

## ARTICLE 7.

To see if the Town will authorize the Selectmen to apply for, receive and expend federal and state grants, which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money provided:(1) that such grants and other monies do not require the expenditure of other Town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

By: Selectmen

## ARTICLE 8.

To see if the Town will vote to rescind the vote of the Annual Town Meeting of 1969 approving Article 9., Article 10., Article 11., and Article 14.; thereby conveying the authority of the Water & Sewer Commission back to the Board of Selectmen. The articles to be rescinded are as follows:

Article 9. To see if the Town will vote to establish a Board of Sewer Commissioners, consisting of three members, which Board shall perform all the duties and possess all powers conferred pursuant to RSA Chapter 252.

Article 10. To see if the Town will vote to vest the Management, Control and Direction of the Water Works System in a Board of Water Commissioners, consisting of three members, which Board shall have such powers and duties as may be prescribed pursuant to RSA Chapter 38.

Article 11. To see if the Town will vote to combine the functions of Sewer Commissioners and Water Commissioners to enable one Board consisting of three members to carry out the powers and duties of each function.

Article 14. To elect by ballot three Commissioners, to serve the combined functions of Sewer and Water Commissioners, to hold office for three years, two years, and one year respectfully."

By Petition

ARTICLE 9.

To see if the Town will vote to appropriate and authorize withdrawal from the Federal Revenue Sharing Fund for use as setoffs against budget appropriations in the amount indicated and, further to authorize the Selectmen to make pro-rata reduction in the amounts if estimated entitlements are reduced or take any other action hereon:

Lamprey Regional Cooperative	\$30,040
Fire Department	2,000
Police Department	<u>2,000</u>
	\$34,040

ARTICLE 10.

To see if the Town, in accordance with N.H. RSA 231, Section 157 and 158, will vote to establish Towle Road, Stage Coach Road, Chase Road and Dimond Hill Road as scenic roads.

By Petition

ARTICLE 11.

To see if the Town will vote to instruct the Board of Selectmen to implement a graduated fee schedule for Building Permits to take effect on or before April 15, 1984, per authority granted by Article 18 Annual Town Meeting March 1983 and that all monies from such a fee schedule shall be apportioned to pay the Building Inspector and to return monies to the general fund.

By Petition

ARTICLE 12.

To see if the Town will instruct the Selectmen to take all necessary actions to protect the Town's interest in the proposed well sites, #78-6,-7, and -12 shown on map entitled Test Well locations. Appendix F to the Town of Epping, N.H., Phase II and III Comprehensive Water Study, March 1980., by acquiring rights to a protective area of 400 foot radius around the wells plus an access way from the nearest highway.

By Petition

ARTICLE 13.

To see if the Town of Epping shall call upon the Governor and Executive Council, its State Representative(s) and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant of the citizens, businesses, schools and agencies in the Town of Epping, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire.

By Petition

ARTICLE 14.

To see if the Town will vote to negotiate an agreement with Wilfred and Mary Cloutier D.B.A. Pine and Pond as a result of their Federal action against the Town and various defendants.

By Petition

ARTICLE 15.

To see if the Town will vote to raise and appropriate the sum of \$10,600, for the purchase of a new police cruiser.

By Selectmen

Recommended by Budget Committee

ARTICLE 16.

To see if the Town will vote to raise and appropriate the sum of \$3,000. for the repair of Stingy River Bridge.

By Selectmen

Not recommended by Budget Committee

ARTICLE 17.

To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Delaney Road Project.

By Selectmen

Recommended by Budget Committee

ARTICLE 18.

To see if the Town will vote to raise and appropriate the sum of \$2,500 for the purpose of sand blasting and painting the twin bridges located at Mill Street.

By Selectmen

Recommended by Budget Committee

ARTICLE 19.

To see if the Town will vote to raise and appropriate the sum of \$650,000 for the purpose of constructing sewerage and sewage treatment facilities which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$175,000 under and in compliance with the provisions of the Municipal Finance Act (NH R.S.A. 33.1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Epping, and to allow the Selectmen to expend such monies as become available from the Federal Government under the Financial Assistance Program of the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and pass any vote relating thereto.

Submitted by Water & Sewer Commission

Recommended by Budget Committee

ARTICLE 20.

To see if the Town will vote to raise and appropriate a sum of \$1,400,000 for the purpose of constructing water supply system improvements in compliance with the provisions of the Municipal Finance Act (N.H. R.S.A. 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Epping, and to allow the Selectmen to expend such monies as become available from the Federal Government and pass any vote relating thereto.

Submitted by Water & Sewer Commission  
Not recommended by Budget Committee

ARTICLE 21.

To see if the Town will vote to raise and appropriate the sum of \$1,028 which represents one-half of the total amount needed for the purchase of a new radar unit for the Epping Police Department. The second half to be matched through a grant made available by the New Hampshire Highway Safety Agency.

Submitted by Selectmen  
Not recommended by Budget Committee

ARTICLE 22.

To see if the Town will vote to raise and appropriate the sum of \$35,000 for the construction of an exterior fire escape for the Town Hall.

Submitted by Selectmen  
Not recommended by Budget Committee

ARTICLE 23.

To see if the Town will vote to raise and appropriate the sum of \$5,000 for the construction/placement of aluminum guardrails on Mill Street bridge and Main Street bridge.

Submitted by Selectmen  
Recommended by Budget Committee

ARTICLE 24.

To see if the Town will vote to raise and appropriate the sum of \$1,000 for Memorial Day expenses.

Submitted by Selectmen  
Not recommended by Budget Committee

ARTICLE 25.

To see if the Town will vote to raise and appropriate the sum of \$5,450 for the following capital expenditures at the Resource Recovery Center:

Loading Dock & Related Hardware	\$1,900
Installation of not less than two	
'10 foot sections of Chain Link	
Gate and 150 feet of chain link	



fence, 6 feet high (minimum)	2,000
Fork Lift rental, operation & transportation	750
Construction of Winterized enclosure for attendant	800
	<u>\$5,450</u>

Submitted by Petition  
Recommended by Budget Committee

#### ARTICLE 26.

To see if the Town will vote to raise and appropriate the sum necessary to raise the salary of the Resource Recovery attendant from \$4.00 to \$4.50 per hour.

Submitted by Petition  
Recommended by Budget Committee

#### ARTICLE 27.

To see if the Town will vote to raise and appropriate \$2,000 for the Seacoast Regional Mental Health Center.

Submitted by Petition  
Recommended by Budget Committee

#### ARTICLE 28.

To see if the Town will vote to raise and appropriate the sum of \$500 for the continuation of the Mediation Program.

Submitted by Petition  
Recommended by Budget Committee

#### ARTICLE 29.

To see if the Town will vote to raise and appropriate the sum of \$4,141 for the Greater Raymond Community Action Center, part of the Rockingham County Community Action Program, Inc.

Submitted by Petition  
Recommended by Budget Committee

#### ARTICLE 30.

To see if the Town will vote to raise and appropriate the sum of \$3,910 to the Exeter Area Visiting Nurse Association for providing continued health care service to residents of the Town.

Submitted by Petition  
Recommended by Budget Committee

#### ARTICLE 31.

To see if the Town will budget the sum of \$2,039 to assist Rockingham Child and Family Service.

Submitted by Petition  
Recommended by Budget Committee

ARTICLE 32.

To see if the Town will vote to raise and appropriate the sum of \$1,650 from the 1984 general town revenue for the Newmarket Regional Health Center services and programs including both the Medical Program and the Senior Citizen Transportation Program.

Submitted by Petition  
Recommended by Budget Committee

ARTICLE 33.

To see if the Town of Epping will vote to raise and appropriate the sum of \$2,500 for Big Brother/Big Sister of New Hampshire.

Submitted by Petition  
Recommended by Budget Committee

ARTICLE 34.

To see if the Town will vote to raise and appropriate the sum of \$500 for the Seacoast Task Force on Family Violence, a private non-profit organization, which operates A Safe Place, 4 days of shelter and hotline calls.

Submitted by Petition  
Recommended by Budget Committee

ARTICLE 35.

Proposed amendment to the Building Ordinance of the Town of Epping.

"Amend part F, entitled Sewage Facilities of the Epping Building Ordinance (Article III) by adding the following:

No test pits or percolation tests shall be performed during the period 15 June through 15 September. The Building Inspector may waive this requirement upon sufficient evidence that the results of such tests, if conducted during this

period, will not falsely indicate the ability of the soil to adequately support a septic system.

Submitted by Planning Board

## ARTICLE 36.

Proposed amendment to the Building Ordinance of the Town of Epping.

"Delete part F., entitled "Sewage Facilities" of the Epping Building Ordinance (Article III) and replace with a new part F., of the same title as follows:

### F. Sewage Facilities

1. All dwellings and all commercial, industrial and public buildings shall be provided with adequate sanitary sewage disposal systems. All sewage disposal plumbing shall be connected with the public sewer system wherever and whenever available as determined by the Epping Sewer and Water Commission. Where connection to public sewer is not available, a private sewage disposal system shall be installed on the lot subject to all pertinent State and Local regulations including the including the following:

- a. No building permit shall be issued by the Building Inspector when the use of a septic system is proposed until (1) the New Hampshire Water Supply and Pollution Control Commission has approved detailed plans for the system and (2) the Building Inspector or other designated Town Agent is satisfied that such plans, and the installation thereof comply with all the requirements of this Section. The developer shall be required to submit all site and engineering data which the Building Inspector or Agent may require to properly evaluate the site and installation of the septic system. A site plan or plat shall be furnished showing land area, building location, the layout of the sewage system and the location of the test pit(s).
- b. Before any building permit is issued for a building where a septic system is to be installed, the owner shall have a Standard Percolation Test made. Any such test shall be observed and approved by the Building Inspector or other Town Agent as designated by the Selectmen. Based on the results of this test, or such further tests as may be required, the designated Town Agent shall, in consultation with the New Hampshire Water Supply and Pollution Control Commission and appropriate town officials when necessary, approve or disapprove the septic system as proposed.

In no case shall any construction of a building, a septic system, or any of its components be commenced before a building permit is approved.

c. All sub-surface sewage disposal systems (septic systems) must be designed and constructed to meet or exceed the current minimum standards as set forth in the regulations of the New Hampshire Water Supply and Pollution Control Commission. The regulations include, but are not limited to, the following:

- (1) The bottom of the proposed leaching bed or trench and the floor of a leaching cesspool or leaching pit shall be a minimum of eight feet (8') above the top of any bedrock or impermeable substratum unless there is a municipal or state-approved community water supply. In this case, the distance to bedrock or impermeable substratum may be reduced to six feet (6').\*
- (2) Where there is less than five feet (5') of natural soil over ledge, the disposal system must be designed by a civil or sanitary engineer registered in the State of New Hampshire. This does not, however, guarantee that the lot will be approved.
- (3) The bottom of the proposed leaching bed or trench and the floor of a leaching cesspool or leaching pit shall be a minimum of four feet (4') above any seasonal high water table.\*
- (4) All new onsite waste disposal systems are to be located so as to avoid impairment to them or contamination from them during flooding.
- (5) Any soil with a percolation rate of over sixty (60) minutes per inch shall not be used for the disposal of septic tank effluent.
- (6) Any land area having a natural slope of fifteen percent (15%) or greater shall not be altered or used for the disposal of septic tank effluent.
- (7) A septic tank or leach field must not be located nearer than seventy five feet (75') from a private well or four hundred feet (400') from a municipal well."

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\* Fill may be added to meet the standards imposed by paragraphs (1) and (3), but may not be added to correct for any of the other listed conditions.

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ARTICLE 37.

Proposed Administration and Enforcement regulations:

ADMINISTRATION AND ENFORCEMENT

**A. ENFORCEMENT**

- (1) Duty and Authority. It shall be the duty of the Board of Selectmen, and the Board is hereby given the power and authority, to enforce the provisions of this Ordinance.
- (2) Administrative Responsibility. Authority to administer these Ordinances is hereby vested in the Board of Selectmen who are also empowered to appoint a Building Inspector annually and to fix his compensation. In the event of the disability, absence or disqualification of the Building Inspector, the Selectmen shall appoint an inspector to act in his place.
- (3) Building Inspector Responsibilities. The Building Inspector shall be responsible for the performance of duties listed in Section 4 and such other duties pertinent to the enforcement of Zoning, Building, Fire and Health regulations as the Selectmen may determine.
- (4) Duties of the Building Inspector. The Building Inspector shall receive application and fees for permits for the erection, remodeling and demolition of buildings, the installation of or alterations of electrical wiring. He shall keep a record of all applications and his action on same. He shall promptly inspect all sites for proposed buildings, and those buildings on which alterations or remodeling are proposed. He shall collect such permit fees as are prescribed and deposit same with the Town Treasurer. He may approve the issuance of a permit for the erection, alteration, remodeling of all buildings and the use of such buildings, if, in his opinion, the proposal complies with the laws of the State, this Ordinance and other Town Ordinances. It is further provided that in any instance where other licenses or permit fees for uses are required, his approval of the permit shall constitute an approval on which other proper authority may act. He shall review and approve or disapprove all plans for which permit applications are made to the Selectmen. He shall periodically inspect all new buildings being erected and those being altered, remodeled or demolished, for the purpose of enforcing these Ordinances. He shall perform such other duties prescribed by law and shall cooperate with the Fire Warden, Health Officer, and other Town Officers in such matters where their respective duties overlay or coincide. He shall take such action in the enforcement of this Ordinance as the Selectmen may direct.

## B. GENERAL PROVISIONS

- (1) Should the Building Inspector or Selectmen fail to take action on an application for a building permit within 15 days of the filing, the applicant may apply to the Zoning Board of Adjustment for a building permit.
- (2) A building permit, once issued, shall not be assignable nor shall it be revocable except as provided in Section F.(6).
- (3) No building permit shall be required for repairs or maintenance necessitated by ordinary wear and tear.
- (4) No permit shall be required for remodeling, where the total cost for such work including materials will not exceed \$500.00 and the purpose for which the building is to be used is not changed.
- (5) Plans for the provisions of sewage disposal facilities for all buildings requiring such facilities shall be approved by the Town Health Officer, or other Town Agent so designated by the Selectmen.

## PERMITS

- (1) Permit Required. It shall be unlawful to construct, alter, remove, or demolish, or commence any construction, remodeling, removal or demolition of a building or structure, or install equipment for the operation of a building without first filing a written application with the Building Inspector and receiving written approval.
- (2) Site Review on Non-Residential and Multi-Family Uses. No building permit shall be issued for the development of tracts for any non-residential or multi-family (more than two dwelling units) use until the applicant has submitted his application and site plan to the Planning Board for site review in accordance with Section F. of this Ordinance, and may not be issued in any case unless the Planning Board approves such site plan.
- (3) Application Form. Applications shall be filed with the Planning Board and Building Inspector in such form as they may require. The application shall contain the full name of the owner and/or his agent. It shall contain a certification that the property does not lie in an unapproved subdivision. The application shall describe briefly the proposed work be accompanied by a sketch or plan of the proposed building or alteration, and give such other information as may be required to enable the Planning Board and/or Building Inspector to determine whether the proposed work complies with the provisions of this Ordinance.

(4) Issuance of Permits.

- a. No building permit shall be issued or become effective until the Building Inspector has certified that the proposed building or remodeling, and its intended use or type occupancy complies with the provisions of this Ordinance.
- b. Upon approval of the application, the Building Inspector shall issue a permit authorizing such construction, alteration or demolition.
- c. The Building Inspector shall be given at least 12 hours of notice of the starting of work under a permit.
- d. No building permit shall be issued or become effective for non-residential or multi-family (more than two dwelling units) use without site plan review by the Planning Board. (See Section F.)

(5) Revocation or Lapse of Building Permits.

- a. A violation or variation from the terms, conditions or authorization of a building permit by the holder thereof or his agent, architect, or contractor, shall be cause for the revocation of said permit. Such revocation shall be made at the discretion of the Selectmen and an appeal from such action may be made through the Zoning Board of Adjustment.
- b. At the expiration of 12 months during which no earnest or substantial effort has been made to carry out the construction or alterations authorized in the building permit, that building permit shall lapse. The permit may be reinstated on re-application to the Building Inspector.

(6) Certificate of Occupancy.

It shall be unlawful to use or occupy or permit the use or occupancy of any land or structure, or part thereof created, erected, changed, converted or altered in its use or structure until a certificate of occupancy is issued therefore by the Building Inspector stating that the proposed use of the structure or land conforms to the requirement of all applicable town regulations. A certificate of occupancy shall not be required for the normal repair or redecorating of structures.

D. Violations

Upon any well founded information that this Ordinance is being violated, the Selectmen shall take immediate steps

to enforce the provisions of this Ordinance by seeking an injunction in the Superior Court or by any other legal action.

E. PENALTIES

- a. For any and every violation of the provisions of this Ordinance, the owner, general agent or contractor of a building or premises where such violation has been committed or shall exist, or the lessee or tenant of an entire building or entire premises where such violation has been committed or shall exist, or the architect, builder, or any other person who knowingly commits, takes part or assists in any such violation, shall be liable on conviction thereof to a fine or penalty not exceeding \$50.00 for each and every offense. Whenever such person shall have been notified by the Board of Selectmen that he is committing such violation of this Ordinance, each day that he shall continue such violation after such notification, shall constitute a separate offense punishable by a like fine or penalty. Such fines or penalties shall be collected as like fines or penalties are now by law collected.
- b. In case any building or structure is erected, constructed, reconstructed, converted or maintained, or any building, structure or land is used in violation of this Ordinance, the Board of Selectmen, in addition to other remedies may institute any appropriate action or proceedings to prevent such unlawful action, to restrain, correct, or abate such violation or to prevent the occupancy of the building, structure or land, or any illegal act or use in or about such premises.

F. SITE PLAN REVIEW

- (1) Authorization. In addition to its power to regulate residential subdivisions, the Planning Board, in accordance with Chapter 674:44 of the New Hampshire Revised Statutes Annotated, 1955, as amended, is empowered to review, and approve or disapprove, site plans for the development of tracts for non-residential uses and multi-family (more than two dwelling units) units whether or not such development includes a subdivision or re-subdivision of the site.
- (2) Site Review Required; Appeals. The Planning Board shall require site plans be submitted to it for review by any applicant seeking any new or altered non-residential or multi-family (more than two dwelling units) use, whether or not such application is one for which a building permit, special exception or variance is required. Planning Board approval of such site plans shall be a necessary pre-requisite to issuance



of any building permit, special exception or variance for such a use. Disapproval of such site plans by the Planning Board shall be subject to appeal to the Superior Court in the same manner as provided for appeals from decisions of the Planning Board in R.S.A. 677:15, as amended or revised, unless otherwise prescribed by law.

- (3) Purpose of Review. The Planning Board shall determine whether the following purposes are met:

a. The purposes of the zoning ordinance as set forth in R.S.A. 674:17;

b. appropriateness of the general location and specific site for buildings and uses proposed;

c. safety and adequacy of traffic circulation to and at the site and of parking on the site;

d. protection of residential abutters against undue noise, glare, unsightliness or other nuisance detrimental to property values;

e. landscaping and preservation of open areas.

- (4) Site Review Regulations. The Planning Board is further empowered, pursuant to R.S.A. 674:44 and by this Ordinance to adopt Site Review Regulations to establish procedures and such further standards and conditions for site review as it deems to be in reasonable comprehensive plan of the Town of Epping.

Given under our hands and seal, this 27th day of February, in the year of our Lord nineteen hundred and eight-four.

Bruce D. Conner  
Roger E. Hutton  
George M. Bachman

Selectmen of Epping, N.H.

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual	Actual	Selection's	Budget Committee	
		Appropriations 1983 (1983-84)	Expenditures 1983 (1983-84)	Budget 1984 (1984-85)	Recommended 1984 (1984-85)	Not Recommended
<b>GENERAL GOVERNMENT</b>						
1	Town Officers Salary	6,110	6,100.00	7,150	6,750	400
2	Town Officers Expenses	31,850	53,977.62	48,187	48,000	187
3	Election and Registration Expenses	1,000	2,223.99	2,500	2,500	
4	Cemeteries	300	-0-	-0-		
5	General Government Buildings	10,000	9,725.02	9,450	8,450	1,000
6	Reappraisal of Property	2,500	3,820.00	3,800	3,800	
7	Planning and Zoning	1,295	1,851.41	1,300	1,300	
8	Legal Expenses	55,000	70,087.27	15,000	15,000	
9	Advertising and Regional Association	2,385	2,385.00	2,550	2,550	
10	Contingency Fund					
11	Town Reports	2,300	2,659.85	2,100	2,100	
12	Fire Escape	-0-	-0-	30,000		30,000
13	Salary Increase-Attendant	-0-	-0-	208	208	
14						
<b>PUBLIC SAFETY</b>						
15	Police Department	73,000	73,051.60	79,750	79,000	750
16	Fire Department	41,650	41,517.31	36,650	33,000	3,650
17	Civil Defense	100	100.00	100	50	50
18	Building Inspection	-0-	-0-			
19	Forest Fires	500	499.99	500	250	250
20	Ambulance	-0-	-0-	5,000	5,000	
21	Police Cruiser	-0-	-0-	10,600	10,600	
22	DeLaney Road Project	-0-	-0-	15,000	15,000	
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>						
23	Town Maintenance	53,500	66,266.10	86,689	86,689	
24	General Highway Department Expenses	1,500	1,339.87	-0-		
25	Town Road Aid	1,061	-0-	-0-		
26	Highway Subsidy	18,356	-0-	-0-		
27	Street Lighting	10,000	14,706.62	12,000	11,500	500
28	Additional Highway Sub.	11,835	-0-	-0-		
29	Mass Road Improvements	-0-	-0-	8,000		8,000
30	Stingy River Improvements	-0-	-0-	3,000		3,000
<b>SANITATION</b>						
31	Solid Waste Disposal	26,981	29,323.54	30,040	30,040	
32	Garbage Removal	-0-	-0-			
33	Town Landfill	1,500	5,813.00	4,500	3,500	1,000
34	Resource Recovery	17,293	14,657.15	11,583	11,583	
35	Sand Blasting-Bridges	-0-	-0-	2,500	2,500	
36	Resource Center-Equip.	-0-	-0-	5,450	1,900	3,550
<b>HEALTH</b>						
37	Health Department	150	150.00	250	250	
38	Hospitals and Ambulances	-0-	-0-			
39	Animal Control	1,500	1,176.34	1,500	1,500	
40	Vital Statistics	100	64.00	100	100	
41	Seacoast Big Brother/Sister	-0-	-0-	2,500	1,000	1,500
42						
43						
<b>WELFARE</b>						
44	General Assistance	2,500	4,074.05	2,000	2,000	
45	Old Age Assistance	10,500	18,215.34	12,400	12,400	
46	Aid to the Disabled					
47						
48						

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual	Actual	Selectmen's	Budget Committee	
		Appropriations 1983 (1983-84)	Expenditures 1983 (1983-84)	Budget 1984 (1984-85)	Recommended 1984 (1984-85)	Not Recommended
CULTURE AND RECREATION						
49	Library	10,250.00	10,250.00	10,250	10,250	
50	Parks and Recreation	12,200	5,583.97	5,000	5,000	
51	Patriotic Purposes	-0-	-0-	1,000		1,000
52	Conservation Commission	450	100.00	1,000	500	500
53						
54						
55						
56						
DEBT SERVICE						
57	Principal of Long-Term Bonds & Notes	39,000	39,000.00	39,000	39,000	
58	Interest Expense - Long-Term Bonds & Notes	10,243	10,237.86	8,250	8,250	
59	Interest Expense - Tax Anticipation Notes	60,000		28,000	28,000	
60	Fiscal Charges on Debt					
61	Sewer Bond	40,000	-0-	-0-		
62	Water System	-0-	-0-	1400,000		1400,000
CAPITAL OUTLAY						
63	Mediation	500	500.00	500	500	
64	Task Force	1,000	1,000.00	500	500	
65	Newmarket Health Center	1,500	1,500.00	1,650	1,650	
66	Visiting Nurse Assoc.	3,968	3,968.00	3,910	3,910	
67	Community Action	2,880	2,880.00	4,140	2,880	1,260
68	Seacoast Counseling	2,000	2,000.00	2,000	2,000	
69	Child & Family Services	-0-	-0-	2,039	2,039	
OPERATING TRANSFERS OUT						
70	Payments to Capital Reserve Funds					
71	Municipal and District Court Expenses	11,800	11,800.00	-0-		
72	Guardrails	-0-	-0-	5,000	5,000	
73	Wastewater Treatment Plant	-0-	-0-	650,000	650,000	
74						
75						
MISCELLANEOUS						
76	Municipal Water Department	19,550	18,868.55	34,950	25,150	9,800
77	Municipal Sewer Department	21,800	16,975.42	29,860	24,500	5,360
78	Municipal Electric Department					
79	FICA, Retirement & Pension Contributions					
80	Insurance	20,575	31,199.65	21,000	21,000	
81	Unemployment Compensation					
82	Motor Vehicle Fees	3,800	5,955.50	3,500	3,500	
83	Morang Account	1,000	1,000.00	-0-		
84	Radar Unit=P.D.	-0-	-0-	1,022		1,022
85	TOTAL APPROPRIATIONS	646,782	586,604.02	2,704,928	1,232,149	1,472,779

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 134) \$ 430,298  
Amount of Taxes to be Raised (Exclusive of School and County Taxes) \_\_\_\_\_

**BUDGET OF THE TOWN OF LEPPING, N.H.**

**BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW**

SOURCES OF REVENUE'		Estimated Revenues 1983 (1983-84)	Actual Revenues 1983 (1983-84)	Selecimen's Budget 1984 (1984-85)	Estimated Revenues 1984 (1984-85)
<b>TAXES</b>					
86	Resident Taxes	21,000	22,411.00	22,000	22,000
87	National Bank Stock Taxes	5	3.60	5	5
88	Yield Taxes	3,500	9,143.87	3,500	3,500
89	Interest and Penalties on Taxes	27,300	79,330.80	15,000	15,000
90	Inventory Penalties	750	-0-	-0-	-0-
91					
92					
<b>INTERGOVERNMENTAL REVENUES</b>					
93	Meals and Rooms Tax				
94	Interest and Dividends Tax				
95	Savings Bank Tax				
96	Highway Subsidy	15,898	41,833.22	-0-	-0-
97	Railroad Tax	4,898	4,897.59	4,500	4,500
98	Town Road Aid				
99	Class V Highway Maintenance (Duncan)				
100	State Aid Water Pollution Projects	12,532	12,532.00	12,500	12,500
101	Reimb. a/c State-Federal Forest Land				
102	Other Reimbursements				
103	Fuel Refund	500	209.90	300	300
104	Highway Block Grant	25,935	12,022.04	47,189	47,189
105	Shared Revenue	62,789	59,830.47	60,000	60,000
106	Motor Vehicle Fee Transfers	12,022	12,140.76	12,000	12,000
107	Federal Grants				
108					
109					
110					
111					
<b>LICENSES AND PERMITS</b>					
112	Motor Vehicle Permit Fees	95,000	125,141.55	100,000	100,000
113	Dog Licenses	1,800	1,037.50	1,000	1,000
114	Business Licenses, Permits and Filing Fees	500	568.50	500	500
115	Fines & Forfeits	13,000	12,269.70	4,506	4,506
116					
117					
<b>CHARGES FOR SERVICES</b>					
118	Income from Departments	26,000	34,073.00	30,000	30,000
119	Rent of Town Property	-0-	347.06	-0-	-0-
120					
121					
122					
<b>MISCELLANEOUS REVENUES</b>					
123	Interest on Deposits	25,000	22,504.82	23,000	23,000
124	Sale of Town Property	3,000	200	-0-	-0-
125					
126					
<b>OTHER FINANCING SOURCES</b>					
127	Proceeds of Bonds and Long-Term Notes	40,000	-0-	-0-	
128	Income from Water and Sewer Departments	53,750	58,474	55,000	55,000
129	Withdrawal from Capital Reserve				
130	Revenue Sharing Fund	46,500	43,800	31,298	31,298
131	Fund Balance				
132					
133					
134	<b>TOTAL REVENUES AND CREDITS</b>	<b>491,679</b>	<b>552,771.38</b>	<b>430,298</b>	<b>430,298</b>

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**EPPING  
SCHOOL WARRANT  
AND  
BUDGET**

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# SCHOOL WARRANT

## STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the thirteenth day of March 1984 at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose Two Members of the School Board for the ensuing three years
5. To transact any other business which may legally come before this meeting

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

### EPHING SCHOOL BOARD

Judith Phelps  
Patrick Reilly  
William Williamson  
Deborah Brooks  
Dorothy K. Hall

SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the fifteenth day of March 1984 at seven-thirty in the evening to act upon the following subjects:

1. To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
2. To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1984-85 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
3. To see if the district will vote to raise and appropriate fifty thousand dollars (\$50,000) for the purpose of financing Special Education said amount to be a deficit appropriation.
4. To see if the district will vote to raise and appropriate the sum of two thousand dollars (\$2,000) to make necessary roof and masonry repairs.
5. To see if the district will vote to raise and appropriate the sum of three thousand dollars (\$3,000) to install carpeting in two classrooms and hallway at the elementary school.
6. To see if the district will vote to raise and appropriate the sum of three thousand dollars (\$3,000) to install partitions on the first and second floors at the elementary school. (Two thousand dollars (\$2,000) of this work has been recommended by the fire marshall's office.)

7. To see if the District will vote to raise and appropriate a sum of One Dollar (\$1.00) or whatever other amount to fund the cost items related to an increase in teachers' salaries and benefits attributable to the Collective Bargaining Agreement being entered into by the Epping School Board and the Epping Education Association for the 1984-1985 fiscal year. Such sum of money representing the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior Collective Bargaining Agreement.
8. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district.
9. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD

Judith Phelps  
William Williamson  
Deborah Brooks  
Dorothy K. Hall  
Patrick Reilly



SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1983-84	1984-85	1984-85	1984-85
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	733,556	780,222	771,522	8,700
1200	Special Programs	126,809	200,899	200,699	200
1300	Vocational Programs	16,000	13,000	13,000	
1400	Other Instructional Programs	2,444	2,694	2,694	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	200	200	200	
2120	Guidance	39,379	40,972	40,772	200
2130	Health	17,477	18,004	17,704	300
2140	Psychological				
2150	Speech Path. & Audiology	8,650	8,890	8,890	
2190	Other Pupil Services				
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	6,190	6,530	6,430	100
2220	Educational Media	30,785	30,871	28,371	2,500
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	8,080	8,104	8,104	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.	60,742	63,885	63,885	
2320	All Other Objects				
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	99,136	104,197	103,897	300
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maint. of Plant	204,654	212,951	193,251	19,700
2550	Pupil Transportation	115,940	137,081	130,081	7,000
2570	Procurement				
2590	Other Business Services				
2600	Managerial Services				
2900	Other Support Services				
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUISITIONS & CONST.		8,000	8,000	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	125,000	125,000	125,000	
5100 840	Interest	65,745	59,115	59,115	
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund				
5240	To Food Service Fund	50,844	57,120	57,120	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation		50,000	0	50,000
	Supplemental Appropriation				
	TOTAL APPROPRIATIONS	1,711,631	1,927,735	1,838,735	89,000

## ESTIMATED REVENUES

SECTION II		REVISED	SCHOOL BOARD'S	BUDGET
REVENUES & CREDITS AVAILABLE		REVENUES	BUDGET	COMMITTEE BUDGET
TO REDUCE SCHOOL TAXES		1983-84	1984-85	1984-85
770	Unreserved Fund Balance	38,357 94		
300J	Revenue From State Sources	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3110	Foundation Aid	-0-	48,271	48,271
3120	Sweepstakes	12,962 43	13,272	13,272
3130	Incentive Aid Additional Building Aid	2,641 46		
3140	Foster Children			
3210	School Building Aid	32,993 04	33,197	33,197
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Handicapped Aid	32,742 84	42,178	42,178
3250	Adult Education	2,200	2,200	2,200
3270	Child Nutrition			
	Other - Catastrophic Aid	6,093 34	6,100	6,100
4000	Revenue From Federal Source	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
4410	ESEA			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	31,000	31,000	31,000
4470	Handicapped Program			
	Other			
5000	Other Sources	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
1300	Tuition	8,800	10,044	10,044
1500	Earnings on Investments	2,500	2,500	2,500
1700	Pupil Activities			
	Other - Trust Fund	200	200	200
	Supplemental Appropriation			
	School Lunch	23,920	26,120	26,120
TOTAL SCHOOL REVENUES & CREDITS		196,411 05	217,082	217,082
DISTRICT ASSESSMENT		1,515,219 95	1,710,653	1,621,653
TOTAL REVENUES & DISTRICT ASSESSMENT		1,711,631	1,927,735	1,838,735

(School portion of the Business Profits Tax \$ 81,339 to be applied  
to the District Assessment when computing the School Tax Rate.)

## BUDGET OF THE SCHOOL DISTRICT

OF \_\_\_\_\_ EPPING \_\_\_\_\_, N.H.

BUDGET COMMITTEE

DATE 2/21/84 1984

Joseph Foley, *Chairman*  
Willis A. Baker  
Daniel Harvey  
Lycurgas Limperis  
Joan Richards  
James Rogier  
Dorothy K. Hall

SCHEDULE 9  
TOWN OF EPPING  
Special Revenue Fund - Conservation Commission  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For Year Ended December 31, 1983

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Sources of Revenues

Revenues

Town of Epping	\$ 530.00
Interest	173.29
Canoe Race	643.00
Sale of Tee Shirts	<u>606.00</u>

<u>TOTAL REVENUES</u>	<u>\$1,952.29</u>
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Uses of Financial Resources

Expenditures

Operational Expenses	<u>1,455.82</u>
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<u>Net Increase In Fund Balance During Year</u>	496.47
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<u>Fund Balance - January 1, 1983</u>	<u>2,157.14</u>
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<u>Fund Balance - December 31, 1983</u>	<u><u>\$2,653.61</u></u>
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SCHEDULE 10  
TOWN OF EPPING  
Waste Water Treatment Facility  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For Year Ended December 31, 1983

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Revenues

Transfers from General Fund	\$26,931.00
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Expenditures

Construction	<u>25,171.00</u>
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<u>Net Increase of (Decrease) In Fund Balance During Year</u>	1,760.00
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<u>Fund Balance - January 1, 1983</u>	<u>5.84</u>
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<u>Fund Balance - December 31, 1983</u>	<u><u>\$ 1,765.84</u></u>
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See Notes To Financial Statements.

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----- INCOME -----					
Balance 12/31/83	Balance 01/01/83	Adjustment To Prior Yr	Income During Yr.	Expended During Yr.	Balance 12/31/83
\$ 8,479.97 100.00	\$ 73.54	\$	\$ 1,562.88 18.43	\$ 1,562.88 91.95	\$ .02
5,000.00			921.52	921.42	.10
11,510.61			2,121.45	2,121.45	
10,391.87	9,124.44		1,899.19	260.30	10,763.33
3,500.00	935.42	127.50	291.67	143.50	1,211.09
1,000.00			83.33		83.33
	.26			.26	
<u>\$39,982.45</u>	<u>\$10,133.66</u>	<u>\$ 127.50</u>	<u>\$ 6,898.47</u>	<u>\$ 5,101.76</u>	<u>\$12,057.87</u>

See Notes To Financial Statements.

SCHEDULE 12  
TOWN OF EPPING  
Long-Term Debt Group Accounts  
Statement of Annual Maturities of Principal and Interest  
For Year Ended December 31, 1983

	Sewer Bonds 3.87%	Sewer Note 5%
Original Amount	\$425,000.00	\$120,000.00
Date of Issue	August 1, 1967	March 12, 1974
Principal Payment Date	August 1	March 1
Interest Payment Date	February and August 1	March 1
Payable at	First National Bank of Boston	F.H.A.

<u>Maturities - Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
<u>Ending</u>				
December 31, 1984	20,000.00	3,100.00	6,000.00	3,300.00
December 31, 1985	20,000.00	2,325.00	6,000.00	3,000.00
December 31, 1986	20,000.00	1,550.00	6,000.00	2,700.00
December 31, 1987	20,000.00	775.00	6,000.00	2,400.00
December 31, 1988			6,000.00	2,100.00
December 31, 1989			6,000.00	1,800.00
December 31, 1990			6,000.00	1,500.00
December 31, 1991			6,000.00	1,200.00
December 31, 1992			6,000.00	900.00
December 31, 1993			6,000.00	600.00
December 31, 1994			6,000.00	300.00
	<u>\$ 80,000.00</u>	<u>\$ 7,750.00</u>	<u>\$66,000.00</u>	<u>\$19,800.00</u>

Fire Truck Note  
7%

\$65,000.00  
September 18, 1980  
December 31  
December 31  
Indian Head Bank  
of Exeter

TOTAL

<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
13,000.00	1,850.00	39,000.00	8,250.00
13,000.00	923.00	39,000.00	6,248.00
		26,000.00	4,250.00
		26,000.00	3,175.00
		6,000.00	2,100.00
		6,000.00	1,800.00
		6,000.00	1,500.00
		6,000.00	1,200.00
		6,000.00	900.00
		6,000.00	600.00
		6,000.00	300.00
<u>\$26,000.00</u>	<u>\$2,773.00</u>	<u>\$172,000.00</u>	<u>\$30,323.00</u>

See Notes To Financial Statements.

SCHEDULE 13  
TOWN OF EPPING  
Schedule of Town Officers Surety Bonds  
For Year Ended December 31, 1983

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	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Town Treasurer</u>			
Aetna Insurance Company	S-805181	\$59,000.00	December 2, 1982
<u>Tax Collector</u>			
Aetna Insurance	S-805181	\$59,000.00	December 2, 1982
<u>Deputy Tax Collector</u>			
Aetna Insurance	S-805181	\$59,000.00	December 2, 1982
<u>Town Clerk</u>			
Aetna Insurance	S-805181	\$12,000.00	December 2, 1982
<u>Deputy Town Clerk</u>			
Aetna Insurance	S-805181	\$12,000.00	December 2, 1982
<u>Trustees of Trust Funds</u>			
Aetna Insurance	S-805181	\$ 9,000.00	December 2, 1982
Aetna Insurance	S-805181	\$ 9,000.00	December 2, 1982
Aetna Insurance	S-805181	\$ 9,000.00	December 2, 1982
<u>Clerk of Court</u>			
* Irene Cote			
Hartford Accident and Idemnity Company	RN-4040933	\$20,000.00	June 1, 1983

\* Clerk of Court is Bonded by Name.  
All other positions are Bonded by title.

See Notes To Financial Statements.



ANNUAL REPORT OF THE EPPING BUDGET COMMITTEE

The Epping Budget Committee will soon begin discussion of the 1984 budget proposals. It appears initially, that there are sufficient requests for funds that the tax rate will surpass the \$53.10 rate of 1982. The Town's ability to pay taxes has been sorely tested over the past three years when at times, there was more than \$1,000,000 in taxes overdue. There are many things that the Town wants but cannot afford. The Epping Budget Committee has stood solid in opposition to spending that we felt was beyond the means of the Town and we shall continue to do so.

The Epping Budget Committee will spend many hours reviewing the Town and School District budgets. In addition, since the bills for legal fees in the federal aspect of the Cloutier Case are being presented to the Town this year, we will also spend substantial time reviewing the charges and reasonableness of the bills. In this process, we will ask hard questions about requesting funds. We will, when we are finished, present a recommendation to you, the people of the Town, explaining our positions and why we feel they should be adopted. We will try to strike a balance between the needs of the various departments and the ability of the individual taxpayer to pay for all of the services. In the final determination, however, it will be you, the people, who decide how much is spent at the School District Meeting and the Town Meeting. If you are concerned about how your money is being spent, then I recommend that you attend both meetings and vote; your voice will be heard.

Joseph M. Foley,

Chairman, Epping Budget Committee

## ANNUAL REPORT OF THE HARVEY-MITCHEL MEMORIAL LIBRARY

It has been a good year for the Harvey-Mitchell Memorial Library. Circulation has increased: 7384 for 1983 in comparison to 6371 for 1982. We continue to add new books and magazines to the Library shelves and appreciation is especially extended to Epping residents who have donated books this past year. These additions are most welcome because the State Bookmobile has been discontinued.

Two successful Book/Bake/Plant Sales were held in cooperation with the Epping Womans Club and the Epping Garden Club. The Lydia Ladd Room has been used by community groups for various activities; several Extension sewing classes and furniture refinishing classes, the Jr. Womans' Club, an Epping Garden Club workshop and Flu Immunization Clinics sponsored by the Newmarket Health Center and the Exeter Area Visiting Nurse Association.

Improvements were made to the building. A new bookcase made by the students of the Epping Jr-Sr. High School under the supervision of Mr. Gerald Smart was installed and is in memory of Nellie Averill, a former Trustee, a new compact refrigerator was purchased for the kitchen of the Lydia Ladd Room, 24 more chairs and a table were purchased for the Lydia Ladd Room, and Judd Farm donated flower plants for the outside of the building. The Epping Garden Club continues to donate each month a plant or flower arrangement for display and also are responsible for the wreaths and sign decoration at Christmas .

We continue to be grateful to our dedicated staff: Lib Lucy is Librarian and Betty Clazton is her Assistant. Helen Donaldson is a volunteer every Friday a.m., Laura Boucher is in charge of Story Hour held every Friday at 10 a.m. which is open to all Epping children aged 3-5. Janet Trabucco is our custodian with the Claxton family responsible for the lawn mowing and snow shoveling.

Our thanks to these people and to all Epping residents who help make the Library an important part of the Town.

Respectfully submitted,

Nancy B. Chase  
Chairman, Board of Trustees

Patricia Estey, Secretary  
Richard Sanborn, Treasurer

# FIRE DEPARTMENT REPORT 1983

In 1983, Certification was finally completed and we now have certified fire fighters in the Town of Epping. Now, the continuing education begins. Fire fighting practices and training are ever changing and requires a constant upgrading. This can now take place in Epping at the Fire Station. We now have a certified instructor: Chris Murphy. He is in charge of training and conducts classes at least once a month.

Epping was very actively involved in a regional training last Fall, where many towns came here to participate in Self Contained Breathing Apparatus Classes.

I am taking this opportunity to inform everyone about KEROSENE HEATERS. Before one can purchase a heater of this type, they MUST FIRST apply for a Permit. This requires the model number of the unit, the company who makes the unit and where it will be purchased. NO HEATERS ARE ALLOWED IN MULTI-FAMILY DWELLINGS (more than one). Also, written permission from the owner is required for heaters to be placed in rented dwellings. There is a two dollar (\$2.00) fee for the Permit.

1983 was another busy year for the Epping Fire Department with approximately 110 calls for fires, etc. Chimneys are still a large factor in house fires. PLEASE be careful about your chimney and inspect it frequently throughout the season.

I would like to express my sincere appreciation to the members of the Fire Department and the Auxillary. Also to their families for all the support they have given.

THANK YOU VERY MUCH

Submitted:

Richard Marcotte, Chief  
Epping Fire Department  
Epping, New Hampshire

## EPPING FIRE DEPARTMENT AMBULANCE - 1983

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### -FIRE CALLS 1983-

Structual	10	Motor Vehicle Accidents .....	60
Chimney	15	Medical Aid.....	96
Electrical	2	Accidents at Home .....	43
Mutual Aid	20	Mutual Aid .....	10
Brush & Woods	7	Accidents away from Home.....	14
False Alarms	16		
Investigations	13		
Auto Accidents	6	TOTAL CALLS .....	223
Automobile	3		
Miscellaneous	15		

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TOTAL CALLS	223
PEOPLE TREATED	228
REGIONAL DISASTER DRILLS	4
REGIONAL FIRE TRAINING	1

## EPPING FIRE DEPARTMENT AMBULANCE

### ANNUAL REPORT 1983

The year 1983 has been a busy one for your Volunteer Ambulance Service. The year started with a AMERICAN RED CROSS ADVANCED FIRST AID & EMERGENCY COURSE, taught by FIRE CHIEF: Richard Marcotte and DEPUTY CHIEF: Chris Murphy. This course was offered to all Epping residents. At it's completion, we were fortunate to have four new volunteers for ambulance duty. Chief Marcotte will be offering another such course during 1984. If interested, please contact him at 679-5592.

Training that has taken place this year includes: monthly drills at the Central Station, training with other area ambulance services (Raymond, Exeter, Newmarket and Greenland). This year, Epping sponsored it's first meeting of the SEACOAST CHAPTER OF EMT's along with our SECOND ANNUAL EMT SEMINAR held at the Epping High School. It proved to be very successful.

We have been fortunate in the past by utilizing State and Federal programs throughout the area. With cutbacks in 1983 and more expected in 1984 from both levels, it appears that it will be costlier for training unless we are able to pool our resources with our Regional EMS District.

It doesn't seem possible that our new ambulance is already over a year old. It was decided, after a six month break-in period, that it was more advantageous to keep the 1970 Cadillac then to dispose of it and end up costing more to hire a private ambulance to transport local people to the hospital, should our number one ambulance be in use somewhere else. This has been the case approximately 19 times this year. With this second ambulance on standby, Epping is never without a service at moment's notice.

The Ambulance Association and the Fire Fighters Association have joined forces in an attempt to raise approximately \$10,000 for the purchase of the Hurst Tool (JAWS OF LIFE) which is used in automobile extrications. With two major highways in Epping, and the smaller sized vehicles, this tool is a MUST. We ask for your support in this effort.

A MEMORIAL PLAQUE is on display at the Town Hall in memory of our departed friends and neighbors. We know of no better way of saying "Thank You" for all the contributions made in their memory, to our Ambulance Service. Those donated funds are being used to provide better service to you, the residents of Epping.

We have accepted, with regret, the resignations of Mary and Bruce Stilwell. This husband and wife team have unselfishly spent many hours of dedicated service to the community as EMT's for the past four years. They have moved to Stratham, N.H. and plan to serve their new ambulance team.

Finally, we THANK ALL OUR VOLUNTEERS AND THEIR FAMILIES for all the cooperation shown through the year. Again, as in the past, we cannot thank you enough for your support both financially and morally.

Respectfully submitted,  
Richard Marcotte - Fire Chief  
Nancy Grimard - Secretary

EPHING F.D. VOLUNTEER AMBULANCE ASSOCIATION PERSONNEL 1983

Richard Marcotte	ARC	TERRY POLIQUIN	ARC
Nancy Grimard	NREMT-A	RITA QUINN	NREMT-A
Judy Denyou	RN	JUDY PECK	RN-NREMT-A
H. Clifton Cray	ARC	DON KING	EMT-A
Brendan Splaine	EMT-A	EDWARD DeANGELIS	NREMT-A
Betsy Steele	ARC	TRACY PARENTEAU	ARC
Ray Donahue	NREMT-A	HENRY LETOURNEAU	ARC
Gregory Dodge	ARC	DENISE DOWNING	ARC
Mary Stilwell	NREMT-A (R)	GAIL DODGE	NREMT-A
Bruce Stilwell	NREMT-A (R)	NANCY CARR	ARC

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ARC - American Red Cross  
EMT - Emergency Medical Technician  
NREMT-A- National Registry Emergency Medical Technician-Ambulance.  
RN - Registered Nurse  
(R) - Resigned

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EPHING VOLUNTEER FIRE DEPARTMENT PERSONNEL 1983

Richard Marcotte	Chief	Gary Porter	Firefighter I
Robert Wyman	Deputy Chief	Ricky Porter	Firefighter
Chris Murphy	Deputy Chief	Ray Rankin	Firefighter
Norman Marcotte	Captain	Jan Neill	Firefighter
Maurice Yergeau	Captain	Mike Steele	Firefighter(R)
Michael Jean	Captain	David Stevens	Engineer
Vic Thibeault	Lieutenant (R)	William Teague	Firefighter II
H. Clifton Cray	Lieutenant	Jon Worrall	Firefighter II
Terry Poliquin	Engineer	James Young	Firefighter
Edward DeAngelis	Firefighter II	Denis Hartwell	Firefighter(R)
Greg Dodge	Firefighter	Bruce Hawkes	Engineer
Ray Donahue	Firefighter II	Les Haskell	Firefighter
Robert Galley	Forest Fire Warden	Robert Downie	Firefighter
Paul Guy	Firefighter	Chuck Hogan	Firefighter
Terry Hunt	Engineer	Don King	Firefighter
Peter LaRoche	Engineer	Dan Pratt	Firefighter
Larry McCarthy	Firefighter II	Keith Williams	Firefighter
William Murch	Firefighter		

-----  
-----URGENT-----

There is an urgent need for a system to enable emergency vehicles to respond to calls as quickly as possible. Therefore, the Town is currently working on a new uniform house numbering system. Such a system will not be mandatory but we strongly encourage every resident to participate once the program is developed. Your cooperation will help us to continue to help you with faster response to all emergency calls. Citizens interested in working on such a committee, may contact the office of the Selectmen. Please watch the mail and area newspapers for further details. THANK YOU.

EPPING POLICE DEPARTMENT  
ANNUAL REPORT

As 1983 comes to a close, I look forward to 1984 with great hope and expectations.

After four months into the year 1983, the second full time police officer resigned his position. As a result, the part time police officers were called upon to patrol our town during this vacancy. The part time officers continued extra duty until late October, when a new full time officer was hired. I would like to thank every part time officer who gave up their week nights to maintain a uniformed cruiser patrol throughout the Town.

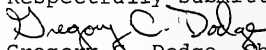
In early December, I, along with the Elementary School Principal; Mrs. Bilodeau, initiated a "Child Safeguard" program for grades 1 thru 4. This program was approved by the School Board and enabled me to fingerprint all children who had obtained written permission from their parents or guardians. Over 175 young students were fingerprinted out of a possible 221. Plans for 1984 include a fingerprinting program for pre-schoolers as well as a "Crime Watch" program for our neighborhoods.

Unfortunately, 1983 did not end without tragedy on the highways of Epping. The Epping Police Department covered 89 traffic accidents which resulted in three deaths and 53 injuries. Each death was directly related to alcohol.

The accident statistics show a 30% increase when compared to the same period in 1982. These statistics do not include those accidents covered by the State Police or the Rockingham County Sheriff's Department.

The total number of complaints this year exceeded 900 which is a 27% increase over 1982. Reports of thefts and burglaries also increased which has been the trend over the past few years. This is one of the major reasons the "Crime Watch" program will be important to every resident.

As I close, I would like to express my sincere thanks to all of the members of the Epping Police Department and their families who gave up so much of their time to do a job that is far from easy.

Respectfully submitted,  
  
Gregory C. Dodge, Chief

Gregory C. Dodge, Chief  
Francis J. Winterer, Jr., Patrol Officer  
Richard L. Newman, Sergeant  
H. Denton Wood III, Patrol Officer  
Paul E. Guy, Sr., Patrol Officer  
Christopher P. Murphy, Patrol Officer  
Edward R. DeAngelis, Patrol Officer  
Michael Culp, Patrol Officer  
Michael Jean, Patrol Officer  
R. Bruce Wood, Patrol Officer  
Richard P. Marcotte Patrol Officer (resigned)  
Tracy Parenteau, Patrol Officer  
Joyce Coffey, Patrol Officer  
Patricia A. Wood, Patrol Officer  
Martha J. Warren, Secretary  
Kenneth N. Jackson, Patrol Officer

# EPPING MUNICIPAL COURT CASE SUMMARY

Report Period 1/1/83 to 12/31/83

TYPE OF CASE	DESCRIPTION	CASE SUMMARY	
		Entered	Disposed
Criminal- Motor Vehicle Violations		1,008	1,008
	(excluding DWI)		
	DWI- First Offense	56	58
	Other Violations	55	55
	Misdemeanors	38	38
	(excluding DWI)		
	DWI- Second Offense	12	12
	Felonies	0	0
Sub-total			1,171
Civil- Small Claims		21	21
TOTAL CASES - 1983		1,190	1,192

-Financial Report located in Audit Report-

- FROM THE JUDGE -

It is very difficult to summarize twenty five years of presiding at the Epping Municipal Court in these few lines. However, in all this period, I have always tried to preserve and maintain the dignity and integrity of the Court.

No Court could function without the services of a clerk and the Epping Municipal Court was fortunate in having a loyal and dedicated clerk in Mrs. Irene Cote. My sincere thanks for her help over the years.

To the police, both Local and State and to the attorneys who have passed through the Court over the years, my sincere thanks for providing me with some exhilarating Saturdays.

And now, as I close and put my robe away, I would be remiss if I did not, at this time, thank all of you for that recent and never to be forgotten Testimonial given me.

Hail and Farewell,

Kendall Chase  
Epping Municipal Court  
1958 - 1983

1983

ANNUAL PLANNING BOARD REPORT

The past year has been one of much activity for the Planning Board. While normal business activities have been brisk, the Board has also worked on revisions to the zoning ordinances, reviewed the subdivision regulations and site plan review regulations, and worked to bring the Town regulations up to date with the new recodification of the Revised Statutes Annotated of the State of New Hampshire. Three members of the Board attended a four week lecture series on Municipal Law offered by the NH Municipal Association, which dealt mostly with the changes in state laws.

The Planning Board would offer thanks to Cliff Sinnott of the Rockingham Regional Planning Commission for the extensive help he and his agency have given.

Members and offices of the 1983 Planning Board

Chairman	Steven Floyd	1985
Vice-chairman	Jeffrey Harris	1984(resigned Dec.)
Recording Secretary	Nancy Haberstroh	1986
Corresponding Secretary	Robert Goodrich	1986 (appointed Vice-chairman in Dec.)
Selectmen's Representative	Roger Gauthier	appointed

Alternates

Jack Knight ( appointed to fulfill term of Jeffrey Harris)  
Mary Jane Bickford  
Doris Reilly  
Stanley Ketchel ( appointed when Jack Knight became regular member)

Statistics for 1983

Number of Subdivisions	8
Number of Subdivisions pending	3
Number of Site Plans approved	1
Number of Surveys approved	4

The new Building Inspector is Kevin Kelly.  
The inspector for test pits and percolating test is Dave Richards.

Respectfully submitted,

Steven Floyd  
Chairman



# BUILDING INSPECTORS ANNUAL REPORT

## FEBRUARY - DECEMBER 1983

The Town of Epping has nearly doubled its permits issued during 1983 as compared to those issued in 1982. The total number of permits issued for 1983 was 120 with a value of \$2,177,595.00 verses 1982 and 78 permits totaling \$943,390.00.

New Homes built and/or under construction	39
Mobile and double wide mobulars	12
Additions and completions (2nd floors)	14
Garages	15
Sheds and utility buildings	7
Barns	6
Apartment conversions	2

### THE MONTHLY BUILDING TRENDS ARE AS FOLLOWS:

Feb. - \$ 26,000	Jul - \$ 210,400
Mar. - 71,500	Aug.- 64,300
Apr. - 513,300	Sep.- 59,000
May. - 494,800	Oct.- 96,450
Jun. - 486,535	Nov.- 153,650
	Dec. 31,660

1983 Total \$ 2,177,595

With available land dwindling and seacoast communities quickly expanding, Epping faces a future of accelerated growth. Within the coming years, I forsee more development in commercial and residential development. Considerable growth will occur in establishment of single and multifamily dwellings. If Epping is to prosper as well as grow, it must be through planned and controlled growth. Without proper future planning, the Town will only experience added stress and uncontrolled costs for education, municipal services and town roads. Work with your Planning Board, they are there to help you with your future.

Help Epping become the community we know it can be.

- - - - -

Building Inspector -

Respectfully,  
Kevin C. Kelley

## EPPING CONSERVATION COMMISSION

### ANNUAL REPORT 1983

The Epping Conservation Commission, again, sponsored two community oriented events. The theme of the elementary/middle school poster contest (grades 106) was "Water - Wet, Wonderful and Wild", a very popular one as evidenced by the large display of excellent posters. Jeffrey Piecuch, 1st grade, was the grand prize winner of the two tickets on a whale watching expedition; Keith Broccato (grade 5) won a sailing cruise to the Isles of Shoals as the reserve winner. The annual Lamprey River Canoe Race was another popular event in 1983, drawing more than 100 entrants.

The Commission continued to maintain its various properties. In addition, it sponsored the planting of 100 seedlings at the Fred Coffin Forest.

Over the course of the year, the Commission received and processed 9 dredge and fill applications. In an effort to enhance the communication on issues such as these applications, the Commission has appointed members to attend meetings of the Epping Planning Board. Two members of the Commission attended a meeting sponsored by the NHACC and the Urban Forestry Center, to increase our awareness and understanding of wetlands regulations.

The Commission was sorry to lose Cloe Mifsud and John Lukin, both active, motivated members, from its rolls. However, we were pleased to welcome Linda Clarke, Dave Richards and Doris Reilly as new members this year.

Ann Pembroke, Chairman  
Linda Clarke, Vice Chairman  
Nancy Croteau, Secretary  
Dorothy Hall, Financial Secretary  
Doris Reilly  
Dave Richards

## ANNUAL REPORT OF THE EPPING HISTORIC DISTRICT COMMISSION

During 1983, the Epping Historic District Commission began the long-term project of surveying the various buildings located in the District, to document their history and architectural styles. To accomplish this task, several Commission members and interested citizens attended training sessions offered by Lynne Monroe of the Rockingham County Office for Historic Preservation. After completing the training sessions, work began in May. We will be continuing with the survey work throughout 1984 and possibly longer if necessary. The Commission extends its heartfelt thanks to all residents of the District who have participated in the survey to date, and who have shared with us their special knowledge of the history of their homes.

It was with great pleasure that the Epping Historic District Commission awarded its second annual Governor William Plumer Award to Dr. & Mrs. Jeffrey Myers. The Governor William Plumer Award is an honoray award given on a yearly basis to a property owner who has done outstanding work to the exterior of property located within the bounds of the Epping Historic District. In evaluating property for this award, the Commission relied principally on the U.S. Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings".

During 1983, the Town of Epping made application for a Community Development Block Grant. Part of the target area proposed in the Block Grant application included the Epping Historic District. Consequently, Commissioners attended public meetings concerning this application and worked with the Selectmen's Office to ensure that any proposed project would not be detrimental to the preservation of the buildings in the District.

During the past year, the Epping Historic District Commission became affiliated with the newly formed New Hampshire Association of Historic District Commissions. This Association was formed to promote communication between Historic District Commissions within the State of New Hampshire and to provide them with technical assistance and support workshops.

Finally, the Historic District Commission would like to extend a sincere thank you to Mr. Donald Sanborn for his invaluable assistance in helping us to document the history of the buildings in the District. Mr. Sanborn's knowledge of Epping's history is virtually unparalleled and we appreciate the many long hours that he has voluntarily spent in helping us with our historical research.

Members of the Commission are:

Mike Bachman  
Steven Floyd  
Kathy Harris  
Ellen Medeiros  
Bridget Rogier  
Madelyn Williamson

Respectfully submitted,  
Bridget Rogier

## WATER & SEWER COMMISSION REPORT 1983

Two events have occurred in 1983 which represent significant improvement to the water supply and waste water treatment plant. One is the cleaning of the #1 well, the second is the design work for the proposed aeration system for the sewer lagoons. In addition, equipment has held up well, keeping repair costs low. And persistent pressure on customers with overdue bills has further reduced outstanding accounts to something around \$2,000 as opposed to over \$20,000 in March 1981.

The inability to reach an equitable agreement which would permit the use of the best of the rock wells drilled in 1982, mandated that further exploration for new water sources continue. Three wells were drilled north of Old Hedding Rd between Route 125 and North River Rd., and another off Plumer Pd. Only one had ample yield (150 gals per min.) but it was loaded with iron which needs costly treatment. Feeling that enough money had been spent this way, the Commissioners turned to the real problem which was the cleaning of the #1 well on Fremont Rd. The Contractor came up with a carefully planned around-the-clock schedule which, when combined with the excellent cooperation of the customers in conserving their water use, permitted the well to be cleaned and back on line in five days. Yield rose from 33 gals. per minute to almost 90. Since then a combination of the increased flow and difficulty in the adjustment of the controls has resulted in considerable air and some sediment in the water. Your continued patience in this regard will be appreciated until the problem is solved.

The experience with deep water wells clearly indicates that the best sources of water for Epping will continue to be the shallow gravel-packed variety. With this in mind, the Commission is reviewing the plan to bring a potential source in West Epping onto the system. A meeting was held with the Farmers Home administration which indicated their support by means of grant money might be possible for this project.

In the meantime the present moratorium on the connection of any new services to either the water or sewer systems remains in effect.

An article will be inserted in the warrant of the 1984 Annual Town Meeting to continue the project to install aeration in the existing waste water treatment lagoons. Substantial federal and state money is expected in support of this project.

The Commission wishes to express its great appreciation to Richard Sanborn for his excellent performance as operator of the waste water treatment plant over the years, especially for his willingness to continue to help out until a replacement with a Class II license could be found.

In addition, our thanks to Nancy Haberstroh for her enthusiastic and diligent performance in preparing and collecting bills and doing all sorts of secretarial and errand-boy tasks in a purely voluntary capacity for the past three years.

Finally, thanks to the users for their continued cooperation in conserving their use of our relatively limited supply of water. Their good habits will permit the system to weather any normal drought without further drastic measures being required.

William Callaway, Chairman   Albert Haberstroh   John Bertogli

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# **REPORT OF TRUST FUNDS**

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# REPORT OF TRUST FUNDS

**CBL** - Care of Burial Plot  
**CPC** - Care of Plumer Cemetery  
**TP** - Care of Town Poor  
**CC** - Care of Chase Cemetery  
**CCC** - Care of Central Cemetery  
**S&L** - School and Library  
**MJP** - Care of Miriam Jackson Park  
**SC** - Support of Churches  
**BP** - Books for Public Library  
**CWC** - Care of Wiggin Cemetery

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	% of Common Trust	Principal	New Funds Created	Balance End Year	Income Balance Beginning Year	Income Received During Year	Income Expended During Year	Income Balance End Year
COMMON TRUST No. 1										
1898	Lovell J. Brock	CBL	0.2826	100.00		100.00	90.96	18.43		109.39
1899	George W. Plumer	CPC	1.9784	700.00		700.00	700.82	129.01		829.88
1902	Elijah & Gardner Jones	CBL	0.2826	100.00		100.00	37.88	18.43		56.31
1903	Mary S. Burnham	CBL	0.1413	50.00		50.00	32.42	9.21		41.63
1904	Rufus H. Smith	TP	6.2372	2206.86		2206.86		406.73	406.73	
1905	Hannah Durgin	CBL	0.2826	100.00		100.00	84.56	18.43		102.99
1906	Lydia W. Ladd	CCC	2.8263	1,000.00		1,000	234.81	184.30	136.71	282.40
1908	Horace W. Langley	CBL	1.4131	500.00		500.00	659.97	92.15		752.12
1908	Mary E. Burnham	CBL	0.2826	100.00		100.00	90.56	18.43		108.99
1913	William A. Cudworth	CBL	0.1413	50.00		50.00	33.54	9.21		42.75
1913	J. C. Bennett	CBL	0.2120	75.00		75.00	62.66	13.82		76.48
1914	Annie M. Pike	CBL	0.2120	75.00		75.00	63.57	13.82		77.39
1915	Walter Little	CBL	0.2120	75.00		75.00	62.66	13.82		76.48
1916	Celia Stevens	CBL	0.2826	100.00		100.00	6.28	18.43	12.00	12.71
1917	Abbie T. Spaulding	CBL	0.4239	150.00		150.00	35.22	27.64	27.64	35.22
1918	Elizabeth A. Edgerly	CBL	0.1413	50.00		50.00	33.61	9.21		42.82
1918	Fogo Fund	SC	0.2826	100.00		100.00	73.54	18.43	91.95	.02
1918	Harriet A. True	CBL	0.2826	100.00		100.00	97.57	18.43		116.00
1919	Mary A. Jones	CBL	0.1413	50.00		50.00	33.54	9.21		42.75
1920	Albert L. Norris	CBL	0.1413	50.00		50.00	11.74	9.21	9.21	11.74
1920	James A. Corning	CBL	0.2826	100.00		100.00	93.96	18.43		112.39
1920	Rebecca J. Foss	CBL	0.2826	100.00		100.00	90.96	18.43		109.39
1922	Hosea B. Burnham	S&L	14.1313	5,000.00		5,000.00		921.52	921.42	.10
1923	Enma Clavage	CBL	0.2826	100.00		100.00	91.56	18.43		109.99
1923	Sara F. Wright	CBL	0.2826	100.00		100.00	91.56	18.43		109.99

1923	Bessie A. Miles	CBL	0.2826	100.00	100.00	91.57	18.43	110.00
1926	Carrie E. Norris	CBL	0.2826	100.00	100.00	40.15	18.43	58.58
1926	Carrie E. Norris	CBL	0.2826	100.00	100.00	93.56	18.43	111.99
1926	Fred H. Johnson	CBL	0.2826	100.00	100.00	89.56	18.43	107.99
1926	Linda Tarbox	CBL	0.2826	100.00	100.00	90.56	18.43	108.99
1926	Asa Robie	CBL	0.5652	200.00	200.00	263.04	36.86	299.90
1926	Caleb J. French	BP	32.5320	11,510.61	11,510.61		2121.45	
1927	Isabell E. Bartlett	CBL	0.2826	100.00	100.00	90.58	18.43	109.01
1928	John O. Edgerly	CBL	0.2826	100.00	100.00	75.38	18.43	93.81
1929	James A. Johnson	CBL	0.5652	200.00	200.00	224.53	36.86	261.39
1929	Jacob H. Tilton	CBL	0.2826	100.00	100.00	91.58	18.43	110.01
1929	Frank A. Miles	CBL	0.1413	50.00	50.00	33.43	9.21	42.64
1929	Levi Thompson	CBL	0.2826	100.00	100.00	90.57	18.43	109.00
1930	Lizzie Rundlett	CBL	0.2826	100.00	100.00	98.57	18.43	117.00
1932	Daniel Cate	CBL	0.2826	100.00	100.00	89.97	18.43	108.40
1933	George Hopkinson	CBL	0.2826	100.00	100.00	89.97	18.43	108.40
1933	Mary E. P. Sanborn	TP	17.7294	6,273.11	6,273.11		1,156.15	
1934	Mary E. P. Sanborn	CBL	0.5652	200.00	200.00	258.07	36.86	294.93
1934	Almon L. True	CBL	0.2826	100.00	100.00	93.97	18.43	112.40
1935	Sarah P. Prescott	CBL	0.6359	225.00	225.00	68.04	41.47	84.51
1940	Alfred Trask Blake	CBL	0.3533	125.00	125.00	27.44	23.03	35.47
1941	Hatti Chase	CBL	0.2826	100.00	100.00	90.58	18.43	109.01
1943	George B. True	CBL	0.2826	100.00	100.00	83.12	18.43	101.55
1943	Joseph A. Edgerly	CBL	0.5652	200.00	200.00	169.60	36.86	206.46
1943	Marcus M. Taylor	CBL	0.5652	200.00	200.00	243.14	36.86	280.00
1943	Frank B. Blaisdell	CBL	0.2826	100.00	100.00	99.49	18.43	117.92
1945	Matthew J. Harvey	CBL	0.2826	100.00	100.00	111.76	18.43	130.19
1946	Charles E. Gear	CBL	1.4131	500.00	500.00	780.13	92.15	872.28
1946	Milton J. Bly	CBL	0.2826	100.00	100.00	98.49	18.43	116.92
1947	Cyrus Sanborn	CBL	0.5652	200.00	200.00	222.96	36.86	259.82
1950	Abbie M. Norris	CBL	0.5652	200.00	200.00	227.14	36.86	264.00
1951	Isaiah, Myra & Charles	CBL	0.5652	200.00	200.00	214.20	36.86	251.06
1952	Purington	CBL	0.5652	200.00	200.00	244.28	36.86	281.14
1952	Elizabeth Beals	CBL	0.5652	200.00	200.00	14.75	18.43	23.18
1952	Myra E. Stevens Green	CBL	0.2826	100.00	100.00	385.90	55.29	441.19
1954	George E. Beede	CBL	0.8479	300.00	300.00	91.97	18.43	110.40
1954	William Fieldsend	CBL	0.2826	100.00	100.00	366.70	55.29	421.99
1958	Frank Willard	CBL	0.8479	300.00	300.00	164.57	36.86	176.43
1960	Wiggin Fund	CWC	0.5652	200.00	200.00	340.19	25.00	395.48
1960	Blanche R. Purington	CBL	0.8479	300.00	300.00	82.88	55.29	101.31
1968	John J. Tilton	CBL	0.2826	100.00	100.00		18.43	

## REPORT OF TRUST FUNDS

<b>CBL</b> - Care of Burial Plot <b>CPC</b> - Care of Plumer Cemetery <b>TP</b> - Care of Town Poor	<b>CC</b> - Care of Chase Cemetery <b>CCC</b> - Care of Central Cemetery <b>S&amp;L</b> - School and Library <b>MJP</b> - Care of Miriam Jackson Park	<b>SC</b> - Support of Churches <b>BP</b> - Books for Public Library <b>CWC</b> - Care of Wiggins Cemetery
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Date of Creation	Name of Trust Fund	Purpose of Trust Fund	% of Common Trust	Principal	New Funds Created	Balance End Year	Income Beginning Year	Income Received During Year	Income Expended During Year	Income Balance End Year
1974	Georgia Chase	CBL	0.1903	66.87		66.87	53.80	12.41		66.21
1976	John & Minnie Warren	CBL	1.1305	400.00		400.00	240.54	73.72		314.26
1976	Matthew Harvey	CBL	0.2826	100.00		100.00	57.30	18.43		75.73
	SUBTOTAL		100.0000	35,382.45		35,382.45	9,197.98	6,521.11	4,958.26	10,760.83
COMMON TRUST No. 2										
1982	Central Cemetery Fund	CCC	77.7800		3,500.00	3,500.00	935.42	419.17	143.50	1,211.09
1983	Miriam Jackson Park	MJP	22.2200		1,000.00	1,000.00	935.42	83.33		83.33
	SUBTOTAL		100.0000		4,500.00	4,500.00		502.50	143.50	1,294.42
COMMON TRUST No. 3										
1983	Fred Johnson	CBL	100.0000		100.00	100.00		2.62		2.62
TOTALS FOR FUNDS IN COMMON TRUSTS										
	No's 1, 2 & 3		100.0000	35,382.45	4,600.00	39,982.49	10,133.40	7,026.23	5,101.76	12,057.87



# REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF EPPING, N.H. AS OF DECEMBER 31, 1983

Account No.	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
	COMMON TRUST No. 1						
5268461	Fidelity Daily Income Trust	9,997.98	9,997.98	301.17	1,596.18	1,761.48	135.87
36003373	Portsmouth Savings Bank Certificate of Deposit	11,710.77	11,710.77		2,114.72	2,114.72	
01-21-004348	United Federal S & L Savings Certificate	5,700.00	5,527.94		1,070.09	1,070.09	
50002895-6	Indian Head Bank & Trust Co.		172.06		49.27	46.15	3.12
320691215	Amoskeag Savings Bank Invest. Sav. Cert.	7,973.70	7,973.70		1,489.80	1,489.80	
TOTALS	COMMON TRUST No. 1	35,382.45	35,382.45	301.17	6,370.06	6,482.24	138.99
	COMMON TRUST No. 2						
69-400697	N.H. Savings Bank Term Account Certificate (New)	4,500.00	4,500.00		402.62	363.78	38.84
50-002895-6	Indian Head Bank & Trust Co.				11.22	11.22	
	Interest turned over with turnover of Principal Central Cemetery Fund				127.50	127.50	
50002895-6	COMMON TRUST No. 3	100.00	100.00		4.43	2.62	1.81
	Indian Head Bank & Trust Co. (New)						
50002895-6	INTEREST ON INTEREST ACCOUNT			38.84		38.84	
	Indian Head Bank & Trust Co.						
0030019500	HELD FOR FUTURE DISTRIBUTION			.03		.03	
	Exeter Banking Co. Checking Account				6,865.83	7,026.23	179.64
	TOTALS			340.04			



# **ANNUAL REPORTS**

of the

# **EPPING SCHOOL DISTRICT**

For The Fiscal Year

**July 1st 1982 to June 30th, 1983**



OFFICERS OF THE EPPING SCHOOL DISTRICT

1983 - 1984

SCHOOL BOARD

Judith Phelps, Chairperson	Term Expires 1984
Patrick Reilly	Term Expires 1984
William Williamson	Term Expires 1985
Deborah Brooks	Term Expires 1986
Dorothy K. Hall	Term Expires 1986

SUPERINTENDENT OF SCHOOLS

George C. Cross

ASSISTANT SUPERINTENDENT OF SCHOOLS

Edward W. Donovan

ADMINISTRATORS

Elizabeth Bilodeau, Acting Principal/Guidance Counselor-Grades 1-4  
Allen Bridle, Acting Principal/Teacher-Grades 5-8  
Roy E. Whalen, Principal-Grades 9-12

TREASURER

Harold Bowles

MODERATOR

Kendall Chase

CLERK

Donna L. Piche



REPORT OF SCHOOL DISTRICT TREASURER  
For the Fiscal Year July 1, 1982 to June 30, 1983

Cash on Hand July 1, 1982 (Treasurer's bank balance) . . . . .	\$ 54,862.15
Current Appropriation . . . . .	\$1,485,690.00
Revenue from State Sources . . . . .	111,844.30
Received from Tuitions . . . . .	9,735.00
Received as income from Trust Funds . . . . .	346.86
Received from all Other Sources . . . . .	51,545.33
 Total Receipts . . . . .	 1,659,161.49
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts) . . . . .	1,714,023.64
LESS SCHOOL BOARD ORDERS PAID . . . . .	1,681,198.83
 BALANCE ON HAND June 30, 1983 (Treasurer's Bank Balance) . . . . .	 32,824.81

August 3, 1982	<u>Harold M. Bowles (Sig.)</u> District Treasurer
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SCHOOL ADMINISTRATIVE UNIT NO. 14  
ADMINISTRATIVE SALARIES  
1983-1984

<u>District</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s Salary</u>
Chester	\$ 7,247.10	\$ 5,390.00
Epping	12,867.30	9,570.00
Fremont	4,178.17	3,107.00
Newmarket	<u>12,682.43</u>	<u>9,433.00</u>
	\$ 36,975.00	\$ 27,500.00 (11 months)

ANNUAL SCHOOL DISTRICT MEETING  
Epping High School Gymnasium  
March 10, 1983

The Annual School District Meeting was called to order at 7:30 p.m. on March 10, 1983.

ARTICLE I:

The Board moved and seconded that the reports of agents, auditors, committees or officers chosen be accepted as printed in the school district report.

Article I passed without discussion.

ARTICLE II:

The Board moved and seconded that the District vote to raise and appropriate the sum of \$2,000 to install carpeting in two relocatable classrooms.

This article was recommended by the Budget Committee, and passed following a brief explanation.

ARTICLE III:

The Board moved and seconded that the District vote to raise and appropriate the sum of \$2,600 to make necessary roof and masonry repairs.

This article was recommended by the Budget Committee and was passed.

ARTICLE IV:

The Board moved and seconded that the District vote to authorize the School Board to apply for, accept and expend money received from any source whether private, state or federal.

The article passed.

ARTICLE V:

The Board moved and seconded that the District vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1983-84 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.

The article passed following an explanation of articles IV & V.



#### ARTICLE VI:

The Board moved and seconded that the District vote to raise and appropriate the sum of \$1,704,811.00 for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the District. The Budget Committee requested amendments to this article twice.

The first amendment to Article VI requested \$1,572,071.00. The amendment failed 116(no) to 46(yes) by ballot vote.

The second amendment requested \$1,666,000.00. A ballot vote was taken and the article failed 101(no) to 50(yes).

These articles were discussed on the floor regarding budget cut effects on academic programs and Epping High School standing as a comprehensive school.

It was moved and seconded that a hand vote be taken on the School Board's budget. The article passed.

#### ARTICLE VII:

To transact any other business which may legally come before this meeting.

No other matters were presented.

The new officers were sworn in and the meeting adjourned at approximately 9:50 p.m.

Respectfully submitted,

Roxanna Wolfe, Clerk

#### REPORT OF THE EPPING SCHOOL DISTRICT ELECTIONS Epping Town Hall, March 8, 1983

Annual voting was held March 8, 1983 from 9:00 a.m. until 8:00 p.m. The results are as follows:

1. Moderator for one year:	Kendall Chase	444
2. School Board two for three years:	Deborah Brooks	428
	Dorothy Hall	306
	W. Ronald Nickerson	273
3. School Board one for one year:	Roger Vogler	198
	Karen Reed	165
	Colleen O'Brien	163
4. Treasurer for one year:	Harold Bowles	500
5. Clerk for one year:	Donna Piche	459

Respectfully submitted,

Roxanna Wolfe, Clerk



FINANCIAL STATEMENTS

OF

EPPING SCHOOL DISTRICT

As of June 30, 1983

EPPING SCHOOL DISTRICT

Table of Contents

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JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE — 772-3460  
772-3481

MEMBERS:  
AMERICAN INSTITUTE — CPAs  
NH SOCIETY — CPAs  
AICPA — PRIVATE COMPANIES  
PRACTICE SECTION

GIORDANI & LORTIE, PROF. ASSN.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459  
EXETER, NEW HAMPSHIRE 03833

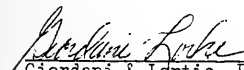
Epping School Board  
Epping School District  
Epping, New Hampshire

We have examined the combined financial statements of the Epping School District for the year ended June 30, 1983, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 (accounting policies), the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service fund, a proprietary fund type does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets is not included in the financial statements. In both cases these statements are required to be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above, results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Epping School District at June 30, 1983 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,

  
Giordani & Lortie, Prof. Assn.  
Certified Public Accountants

Dated September 30, 1983

Exhibit A

EPPING SCHOOL DISTRICT

Combined Balance Sheet  
All Fund Types and Account Groups

June 30, 1983

	GOVERNMENTAL FUND TYPES GENERAL	PROPRIETARY FUND TYPES FOOD SERVICE	FUDICIARY FUND TYPES AGENCY	ACCOUNT GROUP LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY)
ASSETS					
CURRENT ASSETS:					
Cash	\$ 41,433	\$ 9,498	\$ 25,596	\$	\$ 76,527
Intergovernmental receivables	15,091	8,423			23,514
Interfund receivables	6,131	3,974			10,105
Inventory		3,736			3,736
TOTAL CURRENT ASSETS	62,655	25,631	25,596		113,682
OTHER DEBITS:					
Amount to be provided for retirement of long- term debt				1,290,000	1,290,000
TOTAL ASSETS	\$ 62,655	\$ 25,631	\$ 25,596	\$1,290,000	\$1,403,682
LIABILITIES & FUND EQUITY					
CURRENT LIABILITIES:					
Interfund payables	\$	\$ 1,131	\$ 8,974	\$	\$ 10,105
Due to student groups			16,622		16,622
Other payables	3,076				3,076
TOTAL CURRENT LIABILITIES	3,076	1,131	25,596		29,803
LONG-TERM LIABILITIES:					
Bonds payable				1,290,000	1,290,000
				1,290,000	1,290,000
FUND EQUITY:					
Retained earnings:					
Unreserved		24,500			24,500
Reserved for encum- brances	13,827				13,827
Fund Balances:					
Unreserved	45,752				45,752
TOTAL FUND EQUITY	59,579	24,500			84,079
TOTAL LIABILITIES AND FUND EQUITY	\$ 62,655	\$ 25,631	\$ 25,596	\$1,290,000	\$1,403,802

The accompanying notes are an integral  
part of these financial statements

Exhibit B

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance-Budget & Actual  
Governmental Fund Types

For The Year Ended June 30, 1983

	GENERAL FUND		OVER (UNDER)
	BUDGET	ACTUAL	BUDGET
<b>REVENUES:</b>			
Local Sources:			
Tax appropriation	\$ 1,485,690	\$ 1,485,690	\$ -
Tuition	4,200	9,735	5,535
Other	200	6,613	6,413
	<u>1,490,090</u>	<u>1,502,038</u>	<u>11,948</u>
State Sources:			
Unrestricted grants-in-aid	18,561	64,607	46,046
Restricted grants-in-aid	112,565	60,444	(52,121)
	<u>131,126</u>	<u>125,051</u>	<u>(6,075)</u>
Federal Sources:			
Unrestricted grants-in-aid			
Restricted grants-in-aid	31,000	34,455	3,455
TOTAL REVENUES	<u>1,652,216</u>	<u>1,661,544</u>	<u>9,328</u>
<b>EXPENDITURES:</b>			
Instruction Services:			
Regular education programs	702,193	692,206	(9,987)
Special education programs	105,169	135,437	30,318
Vocational education programs	13,750	11,920	(1,830)
Other instructional programs	5,819	5,575	(244)
Supporting Services:			
Pupils	70,286	64,736	(5,550)
Instructional staff	37,487	36,300	(1,187)
General administrative	60,284	64,354	4,070
School administrative	88,267	94,823	6,556
Business	335,487	326,331	(9,156)
Facilities acquisition & construction services	8,500	1,493	(7,007)
Debt services	197,375	197,375	-
	<u>1,624,617</u>	<u>1,630,600</u>	<u>5,983</u>
Other Financing Sources (Uses):			
Transfers - out (uses)	(58,311)	(24,055)	(34,256)
Transfers - in sources	-0-	-0-	
TOTAL EXPENDITURES - NET	<u>1,682,928</u>	<u>1,654,655</u>	<u>\$ (28,273)</u>
Excess of Revenues over (under)			
Expenditures	(30,712)	6,889	37,601
Fund Balance - July 1, 1982	<u>30,712</u>	<u>52,690</u>	<u>21,978</u>
Fund Balance - June 30, 1983	<u>\$ -0-</u>	<u>\$ 59,579</u>	<u>\$ 59,579</u>

Exhibit C

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenses  
and Changes in Fund Equity All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1983

	PROPRIETARY FUND TYPE ENTERPRISE FUND <u>FOOD SERVICE</u>
OPERATING REVENUES:	
Local Sources:	
Food service sales	\$ 31,892
Federal Sources:	
Restricted grants-in-aid	38,510
TOTAL OPERATING REVENUES	<u>70,402</u>
OPERATING EXPENSES:	
Personal service salaries	30,409
Supplies and other expenses	56,297
TOTAL OPERATING EXPENSES	<u>86,706</u>
OPERATING INCOME (LOSS)	(16,304)
OTHER INCREASES:	
Operating transfer from general fund	<u>24,055</u>
NET INCOME	7,751
Retained Earnings - July 1, 1982	<u>16,749</u>
Retained Earnings - June 30, 1983	<u>\$ 24,500</u>



Exhibit D

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Financial Position  
All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1983

PROPRIETARY FUND  
ENTERPRISE FUND  
FOOD SERVICE

SOURCES OF WORKING CAPITAL:

Operations:  
Net income

\$ 7,751

NET INCREASE IN WORKING CAPITAL

\$ 7,751

ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:

Cash  
Receivables  
Inventories  
Accounts payable

\$ (161)

6,407

2,637

(1,132)

NET INCREASE IN WORKING CAPITAL

\$ 7,751

Exhibit E

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Assets and Liabilities  
Student Activities Fund

For The Fiscal Year Ended June 30, 1983

<u>AGENCY FUNDS</u>	<u>BALANCE</u> <u>JULY 1, 1982</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1983</u>
<u>ASSETS</u>				
Cash	\$ 22,121	\$ 114,986	\$ 111,511	\$ 25,596
<u>LIABILITIES</u>				
Due to General Fund	\$ -0-	\$ 8,974	\$ -0-	\$ 8,974
Due to student groups	22,121	106,012	111,511	16,622
	<u>\$ 22,121</u>	<u>\$ 114,986</u>	<u>\$ 111,511</u>	<u>\$ 25,596</u>

## EPPING SCHOOL DISTRICT

### Notes to Financial Statements

#### Summary of Significant Accounting Policies:

The accounting policies of the Epping School District conform to generally accepted accounting principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

#### Basis of Accounting

The accrual basis of accounting is used for all proprietary (food service) and fiduciary (agency) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

#### Taxes Collected by Others

Under State law, the Town of Epping collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

#### Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying governmental and proprietary funds financial statements reflect such transactions as transfers.

#### Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1983 and has been set at .77% of annual compensation for teachers and 2.59% for other employees.

## EPHING SCHOOL DISTRICT

### Notes to Financial Statements

For the fiscal year ended June 30, 1983 the normal cost of the plan to the District was \$16,714. The amount, if any, of the excess vested benefits over pension fund assets for the Epping School District is not available. At June 30, 1983 the District had no past service cost obligation.

#### Sick Leave

The Epping School District support personnel may accumulate up to 24 days of sick leave and school teachers may accumulate up to 130 days of sick leave. Upon retirement applicable to RSA-192 the District will pay; upon death or retirement \$13.00 per day for each day of accumulated sick leave, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned. Estimated value of accumulated sick leave for retirement at June 30, 1983 is \$3,627.00.

#### Inventory

Inventories are stated at the lower of cost or market value.

## 2. Purpose of Funds and Account Groups:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

### A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Funds - these funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes and federal or state grants.

### B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

### C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

D. General Long-term Debt - Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. Budget:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they deemed necessary.

4. Changes in Long-term Debt:

Bonds payable - July 1, 1983	\$ 1,415,000
Less: bonds retired	<u>125,000</u>
Bonds payable - June 30, 1983	<u>\$ 1,290,000</u>

Bonds payable at June 30, 1983 are comprised of the following individual issues:

General Obligation Bonds:

\$1,240,000 of 5.4% Junior High School Serial Bonds due in annual installments of \$115,000 through September 1993.

\$50,000 of 4.2% Building and Equipment Serial Bonds due in annual installments of \$10,000 through August 1987.

Total \$1,290,000

General Obligation Bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize all debt outstanding as of June 30, 1983 including interest payments of \$369,480, are as follows:

Year Ended June 30,	
1984	\$ 190,745
1985	184,115
1986	177,485
1987-1991	750,405
1992-1994	356,730
TOTAL	<u>\$1,659,480</u>

5. Unreserved Fund Balance of The General Fund: (Exhibit A & B)

The School District follows the practice of applying unreserved fund balances of the General Fund of the current year as a reduction of taxes in the following year as required by state statutes. At June 30, 1983 fund balance available to reduce 1983-84 school taxes is \$59,579.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

6. Encumbrances:

Business  
Operations - Maintenance and Plant      \$ 13,827

The District follows the practice of encumbering unfilled purchase commitments at year end. These encumbrances are reported as a component of fund balance. State statute does not recognize such reserves as being unavailable for reduction of subsequent year school taxes.

7. Contingent Liabilities:

A possible liability may exist between the School District and an Epping property holder over boundary rights. This situation has existed in previous years and according to the School's attorneys no specific demands have been made by this person to date.

8. Commitments:

The District has entered into a contract with Berry Transportation for the transportation of the District children for school year 1983-1984. The cost of the contract is \$98,000 - payable in equal installments of \$9,800 over the ten month period September 1983 - June 1984.

Accompanying management letter is available at the Superintendent of Schools Office.

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# **VITAL STATISTICS**

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# MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1983

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
01/15/83	Epping, NH	David Austin Graff	09/24/49	Austin Graff	William H. Bahan
		Barbara Ruth Paterson	02/01/56	Aleen O'Donnell	Epping, NH
		John Charles McNeil	12/27/24	Donald Paterson	Minister
02/14/83	Epping, NH	Carol Ann Arnold	02/09/45	Jessie Bell	William G. Becker
		Richard Stephen Firedman	08/27/48	Hugh James McNeil	Epping, NH
03/13/83	Epping, NH	Diane Darlene Scott	06/16/58	Lillian Gill	Minister
04/16/83	Exeter, NH	Donald Cyrus Smith, Jr.	08/02/44	Frank N. Diversidge	William H. Bahan
		June Francis Kulakowski	12/08/50	Ann Glemming	Epping, NH
04/16/83	Epping, NH	Richard John Thomas	09/23/53	Edward Fredman	Minister
		Sandra Ann Beaulieu	12/28/43	Lenore Frank	Minister
04/23/83	Epping, NH	Stuart Clifton Mandigo	07/04/52	Fredrick Scott	Edward A. Gage
		Debra Ann Beaulieu	12/01/59	Flora Yontz	Exeter, NH
04/30/83	Epping, NH	Sean Francis O'Regan	07/21/61	Donald C. Smith	Justice of the Peace
		Carole Elaine Adams	03/06/61	Irene Greenwood	J. Chandler Newton
05/14/83	Epping, NH	Donald Parker Webber	03/08/12	Edward Kulakowski	Raymond, NH
		Alice Agnes Flynn	08/07/12	Alice Shannon	Minister
05/28/83	Epping, NH	Robert Joseph Lussier	02/19/34	Elwood R. Thomas	Beatrice C. Marcotte
		Patricia Ann Lee	06/16/42	Mary E. Kieke	Epping, NH
06/04/83	Epping, NH	Thomas Carl Starrs	01/28/50	Richard H. Bertrand	Justice of the Peace
		Adrienne Louise Pryor	11/26/44	Jean A. Frost	William F. Grace
				Clifton A. Mandigo, Jr.	Paymond, NH
				Noreen Smart	Justice of the Peace
				Barbara Lucy	Leo L. Frechette
				Lawrence O'Regan	Epping, NH
				Margaret Looney	Roman Catholic
				George S. Adams	Steven C. Irving
				Sandra Emerson	Rye, NH
				Charles Webber	Justice of the Peace
				Katherine Dutton	
				Thomas Powers	
				Elizabeth Foughy	
				Lionel Lussier	
				Helen Richards	
				Sherman Ray	
				Mary Collins	
				John R. Starrs	
				Geraldine L. Poe	
				Carson Pryor	
				Adrienne Meek	

# MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1983

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
06/17/83	Epping, NH	Richard Michael Husband Stephanie Eileen Murphy	11/26/58 10/07/62	George Husband, Jr. Elizabeth Hunt James A. Murphy Eileen Curtis	William H. Curtis Hinsdale, NH Pastor
06/18/83	Epping, NH	Bruce Laird Sinclair Sherri Ann Noyes	08/08/61 06/11/65	Ronald M. Sinclair Beatrice L. Cook Russell E. Noyes Joyce M. Barker Frank W. Cole	Kendall Chase Epping, NH Justice of the Peace
05/28/83	Raymond, NH	Kevin W. Cole Linda L. Adams	04/04/62 06/03/63	Vivian F. Collins George S. Adams Sandra E. Emerson Randolph Gould	J. Chandler Newton Raymond, NH Minister
06/18/83	Portsmouth, NH	Gene Patrick Gould Christine Louise Limberis	03/17/62 08/31/64	Phyllis Oretel Louis Limberis Patricia Little Glenn D. Cypher	Michael K. Hughes Portsmouth, NH Justice of the Peace
06/24/83	Portsmouth, NH	Glenn David Cypher, Jr. Kathleen Amber Bernier	11/06/59 07/09/60	Dorthea Schultze Leo R. Bernier Patricia M. Porter Jeremiah F. McCarthy	Kendra G. Kersey Portsmouth, NH Justice of the Peace
06/24/83	Pelham, NH	Gerald Francis McCarthy Pheebe Priscilla Atwood	04/24/31 12/06/23	Everett Tobin Helena Mitchell Richard E. Brulotte Joan P. Brouin	Walter E. Traversy Pelham, NH Justice of the Peace
06/25/83	Epping, NH	Scott Alan Brulotte Tracey Dee Rauh	12/15/60 03/19/62	Lorraine A. Rice Lawrence R. Ellis Doris Christopher Robert J. Otash	Kendall Chase Epping, NH Municipal Court Justice
06/25/83	Durham, NH	Nathan Woodman Ellis Karen Rita Otash	05/13/50 04/20/54	Norma Neal Kenneth Rushford Ethel Dunham Warren Collins	Shirley G. Hoonhout Greenland, NH Justice of the Peace
06/25/83	Epping, NH	Ronald Albert Rushford Viola Patricia Collins	05/10/41 06/21/44	Virginia Teague Albert Poliquin, Sr. Mary Rose Grimaud John Jackson	Leo L. Frechette Epping, NH Roman Catholic Priest
07/02/83	Brentwood, NH	Albert Theodore Poliquin Bernice Arlene Almon	02/13/47 06/21/33	Elta Hill	Joan M. Tuck Brentwood NH Justice of the Peace

# MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1983

PLACE OF MARRIAGE		NAME OF GROOM & BRIDE		DATE OF BIRTH OF EACH		NAME OF PARENTS		BY WHOM MARRIED	
07/08/83	Raymond, NH	William Lee Currier	Mary Louise Martin	03/21/57	04/03/54	William W. Currier Nellie Denyon Anthony Savicks John W. Runcie, Sr. Helen C. Coffer Austin Campbell	Retenah V. Pietrowski Raymond, NH Justice of the Peace	Carroll C. Moore Epping, NH Minister	
07/09/83	Epping, NH	Edward Joseph Runcie	Marion Eva Purington	08/09/38	09/09/24	Warren E. Dean Patricia A. Cope Wilfred Bernier Helen V. Woods Robert Kelly	Beatrice G. Marcotte Epping, NH Justice of the Peace		
08/12/83	Epping, NH	Scott Bradford Dean	Diane Denise Bernier	07/02/62	10/13/64	Louise King Philip I. Mitchell Elizabeth Williams Francis E. Crossen Bernice D. Aronson Thomas Jacobs	John E. Bertogli Epping, NH Justice of the Peace		
08/15/83	Epping, NH	Andrew Jason Kelly	Lori Jean Underwood	08/11/61	09/07/62	Rita Morin Howard Schwartz Regina Fox	Carroll C. Moore Epping, NH Minster		
09/02/83	Epping, NH	Francis Eugene Crossen	Michelle Rita Daigle	07/16/45	04/28/54	James A. Murphy Eileen Curtis George Arnold Doris Peterson Ernest Crofoot	Warren E. Corttrel Exeter, NH (Jr.) Justice of the Peace		
09/03/83	Exeter, NH	Michael Schwartz	Michael Schwartz	12/11/56	03/07/56	Mary Snell Richard Dickens Raleen Knowles Robert Spaulding Priscilla Pereault	William Becker Epping, NH Minister		
09/09/83	Epping, NH	Eileen E. M. Murphy	Richard E. Arnold	06/29/46	09/06/60	Annie Tenney John F. Wiggan, Jr. Doris Kelly	Carroll C. Moore Epping, NH Minister		
09/10/83	Epping, NH	Maria V. Crofoot	Michael Lawrence Dickens	08/28/55	02/21/47	Virginia L. Fowler Seabrook, NH Justice of the Peace			
07/29/83	Seabrook, NH	Judith Mae Arsenault	Austin Caverly Wiggan III	11/15/56	11/07/59	Beatrice G. Marcotte Epping, NH Justice of the Peace			
07/18/83	Epping, NH	Donna Jean Pastable	Neil Raymond Sanders	05/18/56	01/22/47				
		Myrna Lee Marcotte							

# MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1983

DATE	PLACE OF MARRIAGE		NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
10/01/83	Exeter, NH		Rodney James Compagna	08/25/61	Edward A. Compagna Priscilla Smith	G. Richard Siener Exeter, NH Rector
			Rosalinde Elizabeth Arnold	11/24/58	William R. Arnold Irmgard Sichelstiel	
10/15/83	Exeter, NH		Michael John Pecteau	05/08/57	Lionel S. Pecteau Mary Silveira	Richard I. Munsey, Jr. Exeter, NH R.C. Priest
			Nancy Lorraine Woodbury	02/10/56	Homar Woodbury Lieselotte Schuppert	
11/19/83	Epping, NH		Bruce Michael Chapman	01/01/63	Edwin B. Chapman Elsie M. Bickford	John E. Bertogli Epping, NH Justice of the Peace
			Sherry Ann Talbot	05/10/61	Thomas A. Talbot Jeannine H.P. Bernier	
12/23/83	Epping, NH		Paul Anthony Vergeau	02/23/52	Gerald L. Vergeau Theresa I. Bernier	P. David Behm Northwood, NH
			Kathy Marie Baker	05/22/59	A. George Evans, Jr. Sheila R. Klimon	Justice of the Peace
12/30/83	Brentwood, NH		Ray Charles Chapman	04/09/65	E. Bruce Chapman Elsie Bickford	Beatrice G. Marcotte Epping, NH Justice of the Peace
			Michaela Anne Jacobs	11/24/67	Paul C. Jacobs Mary O. Leddy	
12/03/83	E. Kingston		William Webster Dawson	04/29/55	Ronald E. Dawson Mary Ellen Woodward	Huntley Halvorson Exeter, NH Minister
			Heidi Lyn Nelson	04/06/60	Thodore S. Nelson Barbara C. Lavigne	
12/10/83	Newmarket		Stephen Paul Lalancette	30/12/53	William H.A. Lalancette Marie G. Labranch	Rev. Shane D. Estes Newmarket Minister
			Deborah Lee Pierce	03/05/54	Roger Munroe Barbara Rollins	
11/19/83	Epping		Harold K. LaPierre, Jr.	07/27/36	Harold K. LaPierre, Sr. Dorothy Koehling	Carroll Moore Epping, NH Minister
			Virginia B. Hatfield	12/29/39	Thomas H. Brodhead Elizabeth L. Saunders	

# BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1983

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER MAIDEN NAME OF MOTHER	BIRTH PLACE OF FATHER AND MOTHER
01/13	Exeter	Brian Daniel Stockbridge	Male	Daniel Brewster Stockbridge	New Hampshire
02/03	Exeter	Joel Donald Morin	Male	Ellen Marie Donion	Massachusetts
02/06	Exeter	Martha Johanna Alward	Female	Joel Mark Morin	Massachusetts
02/13	Exeter	Peter Andrew VerPloeg	Male	Kimberly Irma Nardone	Massachusetts
02/16	Exeter	Kayla Marie Gorski	Female	Robert Phillips Alward	Massachusetts
03/04	Exeter	Karrie Rose Horton	Female	Terri Lee Castle	New Hampshire
03/05	Exeter	Scott Benjamin Pike	Male	John Richard VerPloeg	Iowa
03/05	Manchester	Constantine Dino Cotton	Male	Julia Rose Egenberger	Minnesota
03/12	Dover	Lindsey Landroche	Female	David Michael Gorski	Massachusetts
03/17	Exeter	Casey Scott Warcewicz	Male	Donna May Young	New Hampshire
04/01	Exeter	Bryan George Hollis	Male	Kirrel Otis Horton, Jr.	New Hampshire
04/06	Exeter	David Scott Csinski	Male	Ruth Isabel Johnson	Massachusetts
04/10	Exeter	Matthew James House	Male	Alvah Burton Pike, III	New Hampshire
04/10	Manchester	Brian Edward Graves	Male	Jean Marie Meatey	Massachusetts
04/27	Manchester	Heather Jane Higgins	Female	Sonja Louise Cotton	New Hampshire
04/28	Epping	Amos Theodore Clapp	Male	Jeffrey Wilfred Landroche	New Hampshire
04/29	Manchester	Robert Joseph Simoneau	Male	Nancy VanBilliard	Florida
05/15	Manchester	Jessica Robyn Lore	Female	Gerald Francis Warcewicz	Massachusetts
05/20	Manchester	James Michael Mishio	Male	Judy Edna Corson	Massachusetts
06/20	Exeter	Jessica Caron Salinder	Female	Mark George Hollis	New Hampshire
06/14	Exeter	Henore Joseph Letourneau II	Male	Eva Marie Atkins	Maine
				Denise Michael Csinski	Connecticut
				Robert Muriel Goulet	Massachusetts
				Robert Stuart House	Rhode Island
				Beth Ann Miller	Maine
				Not Stated	
				Penny Sue Graves	New Hampshire
				James Leroy Higgins	Georgia
				Betty Jane Bourdon	New Hampshire
				David Lyman Clapp	Connecticut
				Carol Ann Harvey	New Hampshire
				Robert Lloyd Simoneau	New Hampshire
				Tammara Louise Thibeault	New Hampshire
				Joseph A. Lore	New Hampshire
				Cathy Jean Millette	New Hampshire
				Don Gregory Mishio, Jr.	Massachusetts
				Karen Katherine Wilkinson	Ohio
				Brian Timothy Salinder	New York
				Dianna Sheen Caron	New Hampshire
				Kevin Jay Letourneau	New Hampshire
				Anne Ruth Follett	Texas

# BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1983

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER MAIDEN NAME OF MOTHER	BIRTH PLACE OF FATHER AND MOTHER
06/22	Exeter	Richard Scott Young	Male	Scott Livingston Young Grace Kimberly Porter	New Hampshire New Hampshire
06/29	Exeter	Morgan Ray Bryne	Male	Richard Francis Byrne Diane Burhman	Massachusetts Washington D.C.
07/06	Exeter	Courtney Lee Blake	Female	Richard Francis Blake Kathleen Helen Skolnicki	Massachusetts Maine
07/12	Exeter	Bryan Paul Ratliff	Male	Paul Arthur Ratliff Diane Anita Moreau	Maine Virginia
07/12	Exeter	Adam Calder Speed	Male	Eric Leslie Speed Jacqueline Mary Sanborn	New York Massachusetts
07/14	Exeter	Christopher Joseph Hayes	Male	Malcolm Leo Hayes, Jr. Linda Mary Innis	Massachusetts New Hampshire
07/19	Exeter	Daniel Karl Twombly	Male	Ray D. Twombly Robin Elizabeth Fraser	Massachusetts Massachusetts
08/03	Manchester	Steven Daniel Castine	Male	Timothy John Castine Patricia Jean Rogers	Massachusetts Massachusetts
09/09	Manchester	Jillian Lee Jodoin	Female	Thomas Francis Jodoin Pamela Ann Johnson	New Hampshire Massachusetts
09/19	Exeter	Amanda Rachael Stilwell	Female	Bruce Basil Stilwell Mary Juanita Walker	Massachusetts Massachusetts
09/30	Manchester	Joshua Andrew Lesmerises	Male	Nelson Arnold Lesmerises Annarena Margaret Carslaw	Massachusetts Scotland
10/06	Manchester	Jami Marie Letourneau	Female	Loran Ward Letourneau Debra Lee Lancey	New Hampshire New Hampshire
10/06	Exeter	Jessica Lorraine Ball	Female	Steven William Bell Patricia Antioette Edwards	Pennsylvania New Jersey
10/11	Exeter	Nichole' Marie Beauchesne	Female	Medric Joseph Beauchesne III Darleen Regina Cote	New Hampshire New Hampshire
08/03	Concord	Eric Allen Petterson	Male	John Christopher Petterson Patricia Ann Billups	Ohio Ohio
08/15	Exeter	Sarah Elizabeth Floyd	Female	Steven Aubrey Floyd Christine Bryce Hatfield	California Massachusetts
08/18	Exeter	Pamela Jan Vetterling	Female	Bruce Ernest Vetterling Jan Ann Filipkowski	Massachusetts Massachusetts
08/19	Lawrence, Ma.	Erin Ryan Earley	Female	David Charles Earley Cherryl Ann Fletcher	Pennsylvania Massachusetts
08/20	Epping	Daniel Horton Parr	Male	Northam Dudley Parr Cynthia Bogardus Perry	Connecticut Massachusetts
09/07	Exeter	Dixie Ann Fugere	Female	Stephen Mark Fugere Kristine Ann Wagoner	Massachusetts Illinois
11/08	Exeter	Penni Frances Brown	Female	Dennis Grant Brown Sandra Louise Stacy	New Hampshire Maine
12/08	Exeter	Kathleen Suzanne Kukesh	Female	Theodore Walter Kukesh, Jr. Suzanne Casserly	New Hampshire New Jersey
12/31	Exeter	Melissa Paige Finan	Female	Douglas Allen Finan Sally Ann Atwood	New York Massachusetts

# DEATHS REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1983

DATE	PLACE OF DEATH	NAME & SURNAME OF THE DECEASED	AGE	NAME OF FATHER	NAME OF MOTHER
01/20/83	Derry, NH	Richard L. Fecteau	23	Lionel Fecteau	Mary Silveira
01/30/83	Exeter, NH	Raoul A. Levesque	70	Alfred Levesque	Marie L. Gagnon
02/13/83	Nashua, NH	Robert F. Williams	47	John H. Williams	Elizabeth F. Murray
02/28/83	Manchester, NH	Alfred J. Croteau	51	Arthur Croteau	Yvonne Gagne
04/20/83	Epping, NH	Stephen W. Curry	30	Virgil Curry	Martha Wilson
04/21/83	Manchester, NH	Claude F. Bunnell	53	Freeman Bunnell	Alikea Hibbard
05/13/83	Exeter, NH	William W. Currier	73	John Henry Currier	Etta Davis
05/24/83	Exeter, NH	Emma M. Hall	92	Alfred Tewsbury	Fannie Spears
05/24/83	Manchester, NH	Gloria Loretta Malloy	60	Angelo Pilato	Pasqualina Masiello
06/27/83	Exeter, NH	Lela B. Stanton	69	Joseph Richards	Georgianna Desalle
07/16/83	Exeter, NH	Maria C. Giglio	69	Dominio Cinelli	Jennie Lamdati
07/24/83	Epping, NH	Robert J. Audette Sr.	45	William Audette	Mary Barrett
07/24/83	Epping, NH	Joseph P. LaValley	23	Frank H. LaValley	Lorraine DesRoches
07/27/83	Exeter, NH	William F. Quackenbush	82	Melvin Quackenbush	Effie Newton
07/27/83	Epping, NH	Walter G. Stevens	67	Walter E. Stevens	Alice Foss
08/13/83	Epping, NH	Alice E. Dionne	84	Joseph Morin	Delia Houle
09/24/83	Brentwood, NH	Pierre A. Hebert	94	Narcisus Hebert	Eliza
09/25/83	Derry, NH	Gordon William Thomas	76	Jeffrey F. Thomas	Lulu Norwood
10/02/83	Epping, NH	Dora Blanche St. Laurent	82	Mederic Loranger	Alphonise LaPlante
10/03/83	Exeter, NH	Lena M. Bross	84	Harold Drape	Barbara Bender
10/05/83	Exeter, NH	Ellery S. Raymond	77	Fred Raymond	Rose Roberts
10/21/83	Manchester, NH	Daniel J. Sullivan	60	Daniel F. Sullivan	Hester A. Trenholm
10/21/83	Epping, NH	Shirley Rand Burleigh	58	Forest Rnad	Flora Brown
10/26/83	Bedford, NH	George Allen	44	Unknown	Ethel Allen
11/09/83	Epping, NH	Florence C. McNeil	61	Walter Onorowski	Katherine Szlosek
11/12/83	Brentwood, NH	Richard S. Straw	77	Louis Straw	Louise Sherbert
11/17/83	Exeter, NH	Arthur J. LaRoche, Sr.	75	Samuel LaRoche	Sims Brdms
11/20/83	Exeter, NH	Lawrence T. Giles	79	Lionel Giles	Lena Stevens
11/26/83	Exeter, NH	Richard W. Preston	62	William Preston	Ester Billings
11/29/83	Exeter, NH	Robert A. Boisvert, Jr.	20	Robert A. Boisvert, Sr.	Sandra Dow











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